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United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements for the year ended 31 December 1992 and Report of the Board of Auditors

General Assembly
Official Records · Forty-eighth Session
Supplement No. 5E (A/48/5/Add.5)

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LETTERS OF TRANSMITTAL

26 February 1993

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my office, I have the honour to submit the accounts for the year 1992, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sadako OGATA

The Chairman of the Board of Auditors
United Nations
New York, N.Y.

29 June 1993

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1992, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1992.

2. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the Common Auditing Standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency.

3. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in 1992 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations; and whether the financial statements of UNHCR presented fairly the position at 31 December 1992. The audit included a general review of financial systems, a review of internal controls, and such examination of accounting records, and other relevant documents, as we considered necessary to form an opinion on the financial statements.

4. In addition, we reviewed a number of aspects of the management of UNHCR and its use of resources. In particular, the Board continued its practice, as endorsed by the General Assembly in its resolution A/47/211 of 23 December 1992, of carrying out horizontal studies across all the organizations it audits. The topics selected for review in 1992 were procurement and the management of electronic data-processing systems. In addition, the Board carried out an assessment of project management and project implementation by selected implementing partners.

5. The audit was carried out at UNHCR headquarters at Geneva and at the following selected field offices: regional offices in Costa Rica, Mexico and Zaire; branch offices in Côte d'Ivoire, Guinea, the Sudan, Thailand and Viet Nam; the Working Group in Ho Chi Minh City, Viet Nam; and Office of the Chargé de Mission in Cyprus, Honduras, the Islamic Republic of Iran, Nicaragua and Pakistan.

6. The report includes all the audit findings arising from our examination which the Board considers significant. These were communicated to the High Commissioner and her staff and, where appropriate, their views are reflected in the present report. In accordance with normal audit practice, our staff also raised some less significant matters not included in the present report. None of these matters affected our audit opinion on the financial statements for 1992.

7. The report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up of actions taken on previous audit recommendations

8. In paragraph 15 of General Assembly resolution A/47/211, the Board of Auditors was requested to evaluate the extent of compliance with its recommendations. The Board evaluated the actions taken to implement previous audit recommendations made in its report for the year 1991 1/ and noted that the Administration has implemented or initiated actions to implement several of these recommendations (see the annex to the present report). Nevertheless, certain audit recommendations raised in previous years have not yet been fully implemented and these are discussed in the appropriate sections of the present report.

Summary of recommendations

9. The Board recommends that the following actions, presented in order of priority, should be taken:

(a) (i) The Administration should review its procedures to improve the effectiveness of its internal controls on cash resources;

(ii) The UNHCR Section of the Internal Audit Division should have as one of its audit priorities next year the strengthening of internal controls on cash resources in field offices (see paras. 70, 75 and 79);

(b) The Branch Office in Costa Rica should immediately review its internal control system on cash resources, including a full examination of payments made without appropriate supporting documents and of cheques honoured and paid by banks without the required signatures (see para. 81);

(c) The formulation of tripartite agreements where appropriate and related sub-agreements should continue vigorously to be pursued by UNHCR. Meanwhile, amendments should be made to existing agreements with implementing partners and executing agencies to include provisions on fund accountability and adequate audit coverage (see paras. 99 and 100);

(d) The administrative lapses and lack of coordination that have caused delays in the implementation of projects should be assessed and remedial actions undertaken (see para. 94);

(e) UNHCR should review its system of allocating funds to projects to ensure a more efficient and effective distribution of resources. The Administration should continue with its review and cancellation of long outstanding unliquidated obligations, including those raised against contributions in kind amounting to $33.8 million at 31 December 1992 (see para. 37);

1/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 E (A/47/5/Add.5), sect. I.

(f) UNHCR field offices should institute measures that would lead to more economic and efficient utilization of resources by the implementing partners and executing organizations through proper monitoring and more frequent visits to refugee camps and other areas of operations (see para. 102);

(g) UNHCR should continue to develop its plan and strategy for the computerization of its financial and personnel management systems in a more comprehensive and integrated form. Close coordination with the United Nations Integrated Management Information Systems Committee would be useful in order to benefit from its experiences and to adopt systems already developed that could be made applicable to the UNHCR environment (see para. 65);

(h) (i) The recently established task force should continue to analyse and process the reports for completed projects;

(ii) Quarterly reports on the status of report submission should be generated for general circulation;

(iii) Reporting requirements as set out in the agreements and sub-agreements should be enforced (see para. 104);

(i) The circumstances prevailing in the hiring of consultants and temporary assistance should be reviewed to determine whether exceptions from existing or new administrative instructions dealing with UNHCR may be issued (see para. 87);

(j) Field offices should be instructed to comply with reporting requirements for goods received through international shipments (see para. 54);

(k) Procurement request documents should be completed fully to ensure prompt delivery of goods in accordance with specifications and to meet the needs of refugees (see para. 48);

(l) UNHCR should institute measures to strengthen the capacities of field offices to be able to comply with procurement regulations (see para. 58);

(m) The Administration should continue with its efforts to locate other competent suppliers for a commonly needed item in all refugee operations (see para. 45);

(n) The Board reiterates that the reports on contributions in kind should be submitted on a timely basis. In future, accounting for contributions in kind should be done in conformity with the common accounting standards being developed currently for the United Nations system (see para. 32);

(o) The maintenance of property records and the applications of established procedures and of relevant forms for the control and disposal of non-expendable property should be enforced to establish proper accountability (see paras. 83 and 85);

(p) Negotiations should be pursued on behalf of UNHCR with the host Government on the status of local staff in Viet Nam (see para. 91).

Summary of main findings

10. Some contributions in kind were not recorded in the year they were actually received by field offices. Consequently, the relevant accounts in the financial statements do not reflect all contributions in kind actually received as at the end of the year (see paras. 28-31).

11. Long outstanding obligations and their subsequent cancellations indicate a consistent pattern of overbudgeting and the unnecessary earmarking of project funds that are not subsequently required (see paras. 33-36).

12. The collection rate of pledges, from intergovernmental sources was low because of the failure of UNHCR to comply with the donors' reporting requirements on previous contributions (see paras. 38-41).

13. UNHCR is overdependent on a single vendor for the supply of a commonly needed item in all refugee operations (see paras. 43 and 44).

14. Purchase authorization not fully completed and prolonged delays encountered in the submission of receiving reports for international shipments to field offices indicate serious disregard of prescribed procedures and weakens internal controls in the receipt of goods (see paras. 46-47, 49-53).

15. Shortcomings in procurement procedures exist in several field offices particularly on bidding and the segregation of responsibilities involving procurement decisions, custodianship and record keeping (see paras. 55-57).

16. The implementation of the Financial Management Information System at headquarters has been delayed. Since 1990 the project's costs have not been identified separately, making it difficult to ascertain the cumulative cost of the project to date (see paras. 59-64).

17. Procedures for the setting of ceilings on the Zero Dollar Imprest Account, the establishment of bank accounts and the handling of petty cash in some field offices were found to be deficient (see paras. 66-69, 71-74).

18. The Board has reported several times its concern about the failure of UNHCR to enforce proper segregation of functions at field offices in respect of cash management. Little has been done to implement these recommendations (see paras. 76-78).

19. There were significant deviations from internal control principles on the management of cash in Costa Rica that could increase risks of misappropriation (see para. 80).

20. Property records in many instances were not properly completed and maintained. As a consequence, proper accountability and monitoring of use and maintenance costs of vehicles could not be determined (see para. 82).

21. The proper procedures for notifying the Property Survey Board of lost or damaged items and such permission to dispose of property were not consistently applied at several field offices (see para. 84).

22. Existing instructions in the hiring of consultants were not complied with. Consultants were hired to perform regular functions leading to a field office granting them annual leave and sick leave benefits which are given only to regular staff members (see para. 86).

23. The status of local staff hired in Viet Nam has not been clarified and resolved with the host Government (see paras. 88-90).

24. Delays in the implementation of projects were attributed not to civil disturbances in the project locations but to lapses in administrative arrangements and lack of coordination between UNHCR headquarters and field offices, implementing partners and the implementing or executing organizations (see paras. 92 and 93).

25. The formulation of tripartite agreements and related sub-agreements has continued to cause problems in project execution and in the monitoring of accountability and audit coverage of project funds (see paras. 95-98).

26. There were inadequate value-for-money considerations in the utilization of project resources by the field offices and the implementing partners (see para. 101).

27. Formal closure of terminated projects has been delayed either because the required final reports have not been submitted by the implementing partners or the reports have been submitted but have not been processed at headquarters. At the field offices, late or non-submission of project monitoring reports was due to the inability and lack of motivation of implementing partners to prepare and submit the required reports (see para. 103).

Part I: Financial statements

Accounts and financial reporting

Accounting for pledges in cash and contributions in kind

28. The financial statements as at 31 December 1992 show outstanding pledges from donors of $333.8 million, consisting of $219.7 million in cash and $114.1 million of contributions in kind. Our examination found that the total for contributions in kind was understated by $1.2 million because contributions were not recorded at the time they were actually received by field offices as required in Section 3.3 of the UNHCR Financial Rules for voluntary funds. Contributions in kind of $975,000 and $237,389 from the Governments of France and Finland, respectively, were reported as actually received in 1992 but recorded only in 1993. The Administration explained that the problem of timely recording of contributions was caused by pressure of work on their staff and that measures have been taken to avoid a recurrence.

29. Included as an outstanding pledge is a contribution from the Government of Italy of $1.7 million which has been outstanding since 1986 for a project started in 1988 but subsequently suspended in 1990. The Administration explained that this pledge cannot be cancelled because a proportion of the funds was released directly by the donor to the implementing partner, but this has not been acknowledged formally to UNHCR. In March 1993, UNHCR requested clarification from the Permanent Mission of Italy to the United Nations.

30. As part of the review of outstanding pledges, the Board noted the particularly low collection rate of intergovernmental pledges. These pledges are mostly (99 per cent) from the European Community. For 1992, collection was $54 million, representing 23 per cent of the pledged amount of $230 million. When making contributions, the European Community specifies that, upon completion of the project, a final narrative and financial report on the actual disbursement of pledged funds should be prepared and submitted to the Community. It appears that UNHCR has either been late or has failed to submit on time these reports (for a discussion of the status of submission, see para. 103) to the European Community, leading to the withholding of further disbursements of pledges.

31. Further, the Administration expressed its concern about the low collection of pledges from the European Community. The Board understands that discussions between the Administration and the European Community are being held to agree on mutually satisfactory modalities in respect to projects funded by the European Community. The Administration issued guidance to the field offices highlighting the special condition governing the contributions of the European Community and requesting strict compliance with the requirements.

32. The Board has raised concerns about the proper timing of accounting for contributions in kind in previous reports. It therefore reiterates that timely recording of contributions in kind is important. In future, the Board recommends that accounting for contributions in kind should be done in conformity with the common accounting standards being developed currently for the United Nations system.

Liquidation and cancellation of prior years' obligations

33. In the audit for the year ended 31 December 1991, the Board raised its concern about the extent of the unliquidated obligations under the special programmes/trust funds which remained outstanding beyond the normal period allowed for winding up the affairs of completed projects. The Administration was then advised to carry out regular review of outstanding unliquidated obligations so that unspent funds could be released, where appropriate, for other projects.

34. The Board noted that of the $217.1 million of outstanding unliquidated obligations raised, based on cash pledges, and recorded at 31 December 1991, $153.2 million was liquidated through cash disbursements and $60.8 million was cancelled. The funds released through the cancellation of obligations were then made available for funding new projects. Some obligations for 1990-1991 projects, most of which were implemented in Côte d'Ivoire, the Islamic Republic of Iran, Malawi, Somalia, the Sudan and Uganda totalling $3.1 million remain outstanding (see also paras. 103 and 104).

35. For the current year 1992, unliquidated obligations amounted to $342 million, which added to unliquidated obligations brought forward from previous years gave a total balance as at 31 December 1992 of $402 million. The Board was not able to verify in 1993 the proportion of these obligations which have been liquidated through expenditure by field offices because this information was not available to headquarters as at the closing date of the audit.

36. With regard to previous years, table 1 shows obligations that remain outstanding as at year end and subsequent cancellations in the ensuing years. The Board noted that the proportion of obligations that remains outstanding as a percentage of the total raised during the year had been increasing steadily in both relative and absolute terms from 19.3 per cent ($109.7 million) in 1989 to 32.0 per cent ($342.8 million) in 1992. Of these outstanding obligations, subsequent cancellations in the ensuing years were approximately one fifth to one quarter. This high level of cancellations indicates a consistent pattern of overbudgeting and the unnecessary earmarking of project funds which are not subsequently required.

37. The Board recommended that UNHCR review its system of allocating funds to projects to ensure a more efficient and effective distribution of resources. In addition, the Board suggests that the Administration should continue with its review and cancellation of outstanding unliquidated obligations of prior years. In this respect, it should also review those obligations raised against contributions in kind which amounted to $33.8 million at 31 December 1992.

Table 1. Analysis of liquidation and cancellation of unliquidated obligations

All programmes

(Millions of United States dollars)

Year of obligation (1)	Total obligations for the year (2)	Of which outstanding for the year (3)	Percentage of outstanding over total obligations (4)	Cancellation						Liquidation				Balance 31 December 1992	
				In 1990 (5)	In 1991 (6)	In 1992 (7)	Total (8)	Percentage over outstanding obligations (9)	Percentage over total obligations (10)	In 1990 (11)	In 1991 (12)	In 1992 (13)	Total (14)	Still outstanding (15)	Percentage over outstanding unliquidated obligations (16)
1989	569.6	109.7	19.3	19.7	4.4	-	24.1	22.0	4.2	72.9	8.7	0.1	81.7	3.9	3.5
1990	543.6	136.0	25.0	-	25.8	3.6	29.4	21.6	5.4	-	96.0	8.8	104.8	1.8	1.3
1991	862.6	243.5	28.2	-	-	57.5	57.5	23.6	6.7	-	-	134.3	134.3	51.7	21.2
1992	1 071.9	342.8	32.0	-	-	-	-	-	-	-	-	-	-	-	-

Liquidity position

38. The liquidity position of the voluntary funds administered by UNHCR reflects a positive picture. Total current assets of $709.9 million exceeded total liabilities of $410.6 million by $299.3 million as at 31 December 1992. Forty-eight per cent of the total current assets is in short-term investments totalling $343.9 million which could be used to settle 84 per cent of total current liabilities. Decisions for investing UNHCR funds were based on the criteria of equitable distribution of available funds on a competitive basis among eligible banks. In 1992, funds were placed in 35 different banks of international repute in the Euromarket.

39. The value of short-term investments increased by $76.3 million from $267.6 million in 1991 to $343.9 million in 1992. The invested sum was made up of four call accounts amounting to $50.8 million and 52 time-deposit accounts totalling $293.0 million. Thus, despite reductions in the average rate of interest paid from 6.2 per cent in 1991 to 4.3 per cent in 1992, the investments yielded interest income of $12.3 million after adjustment for exchange differences and bank charges or an increase of 4 per cent from interest income in 1991 of $11.8 million.

40. Included in the total current assets are accounts receivable amounting to $344.5 million. Of these, $333.0 million or 97 per cent represents governmental and intergovernmental pledged contributions of $128.5 million and $204.5 million, respectively. These outstanding pledges increased by $134.62 million from $198.38 million in 1991 to $333.0 million in 1992. The increase resulted mainly from the decrease in collections from the European Community discussed in paragraphs 28 to 32.

41. Another significant item was the increase in outstanding obligations of $136.4 million, owing to increased commitments under the special programmes, particularly the humanitarian assistance to the former Yugoslavia, which amounted to $308.89 million, an increase of 99.9 per cent from the previous year's balance.

Part II: Management issues

Procurement

42. Procurement systems and procedures at headquarters and at field offices was one of the areas covered by the Board in its horizontal studies.

Overdependence on a single vendor

43. Temporary shelters using reinforced plastic tarpaulins, are a basic need in refugee operations, and are purchased regularly by UNHCR. In 1992, all purchases of these items totalling $5.3 million were made from a single vendor. Overdependence on a single vendor for the supply of a commonly needed item in refugee operations can lead to supply difficulties and also removes the savings generated by market competition.

44. The Administration agreed that UNHCR should avoid depending on one vendor for the supply of a regular item but stated it could encourage competition

where it exists. The plastic tarpaulin supplied by the vendor has been tested in many emergencies and found to have properties which make it versatile for general purposes. In 1992, UNHCR invited samples of plastic sheeting for testing from other sources but finding an acceptable alternative was a slow process and little progress was achieved.

45. The Board recognizes the work done to identify alternative sources of supply but urges the Administration to continue with this effort to locate other competent suppliers.

Preparation of purchase authorizations

46. Procurement procedures require that no purchase for goods and services may be initiated without a purchase authorization that is properly and completely prepared. This was not the case at headquarters. In a sample of 204 purchase authorizations, 45 per cent did not contain detailed specifications of the goods required, 27 per cent had no dates of delivery and 73 per cent were captioned with terms such as, "As Soon As Possible", "Earliest", "Immediate" and "Urgently". These terms were considered appropriate by the Administration owing to the emergency nature of UNHCR operations. The Board believes that, although very often procurement was for relief items immediately required for emergencies, specification of the expected delivery dates would enable the Purchasing and Transport Section to get better value for money through planned deliveries and lower transportation costs. The failure to specify the details of the goods required often resulted in longer processing time, defeating the emergency purpose of the procurement.

47. Furthermore, the Board noted that about 86 per cent of purchase authorizations sampled which required air shipment were without justifications why air shipment was resorted to in spite of the instructions of the Supply and Transport Section that where air freight is required, full justification should be provided.

48. The Board recommended that procurement request documents, particularly purchase authorizations, should be completed fully to ensure prompt delivery of goods in accordance with specifications.

Submission and completion of receiving reports

49. UNHCR field offices must submit a receiving report to the Supply and Transport Section at headquarters for each international shipment they receive within one month of its arrival at the named destination. The receiving report confirms the fulfilment of the supplier's and carrier's obligations to UNHCR and, in the event of loss or damage, becomes the basis for insurance claims.

50. A review of the status of receiving reports for deliveries to field offices from 1 January 1990 to 31 December 1992 disclosed that out of 1,504 receiving reports due, 893 were submitted late by up to 11 months and 586 remained outstanding for periods as shown below:

Period outstanding	No. of receiving reports	Per cent
Less than 6 months	256	44
6 months-1 year	84	14
1 year-2 years	211	36
2 years-3 years	28	5
3 years-4 years	7	1
Total	586	100

51. Some of the receiving reports submitted were incomplete. Often there was no information on the date when goods were received, no indication of whether UNHCR would retain ownership, and no statements whether goods were received in accordance with specifications and quantities required.

52. One of the implications of delayed or non-submission of receiving reports is that there is no assurance whether goods were actually shipped and reached the intended beneficiaries. Another implication is that insurance claims can not be immediately filed. For instance, in Guinea, insurance claims expired because of delayed submission of documents to support the claims for some lost and damaged items valued at $76,090. This has deprived UNHCR the opportunity to recover the cost of the goods lost or damaged, rendering the insurance coverage useless.

53. The Administration explained that because UNHCR often ships goods to emergency and remote locations or to war situations where normal working condition do not exist, the submission of receiving reports has been a continuing problem. Although various measures have been taken to improve the situation, they agreed that much remains to be done if the documentation of receipt of goods is to be strengthened.

54. The Board believes that a reasonable delay in the submission of reports where there are emergency situations is understandable. Nevertheless, prolonged delay taking years or non-submission at all of receiving reports cannot be acceptable. This indicates a serious disregard of prescribed procedures and weakens internal controls in the receipt of goods. Hence, the Board emphasizes the importance of prompt submission of a properly completed receiving report to monitor effectively the proper and timely delivery of goods, to initiate immediate action for insurance claims in case of loss, to effect proper inclusion in the inventory report and to ensure that goods reached the intended beneficiaries. Field offices should be instructed and given set dates to comply with reporting requirements.

Shortcomings in procurement procedures at the field offices

55. Shortcomings were also observed during the field visits. Some procurements were made by field offices without the necessary authorizations from headquarters. There was also a case when bidding procedures were not followed in the purchase of medicines. The purchase was not awarded to the lowest bidder because the quality of medicines and the reputation of the drug company, instead of price, were used as bases in the award. The aggregate amount of difference between the lowest and the winning bids was $27,493. It is indeed important to consider factors other than price. However, our audit

revealed no adequate evidence that these factors of quality and reputation were taken into consideration during the evaluation of the bid proposals.

56. In Cyprus, purchase of various office equipment and a contract for the renovation of office premises amounting to $62,518 were undertaken without bids. The branch office in Côte d'Ivoire continued to do local procurement, notwithstanding a decision by headquarters to be responsible for all procurement for the office. In some of these local procurements, the necessary purchase orders were missing, thereby making it difficult to identify who was responsible for the purchase.

57. It was likewise observed that in field offices, it is common practice for only one member of staff to be responsible for procurement, physical custody, record keeping of property, physical inventory and reconciliation of results thereof because of a shortage of staff. This practice does not provide sufficient check and balance over procurement decisions and accounting thereof.

58. The Board recommended that UNHCR should institute measures to strengthen the capacities of the field offices to be able to comply with regulations on procurement, particularly in bidding and in the segregation of functions involving the procurement process, custodianship and record keeping.

Computer operations and electronic data-processing systems

59. Computer operations and electronic data-processing (EDP) systems was the other thrust area covered in the horizontal studies conducted by the Board. In UNHCR, the study was focused on the information technology plan for the Financial Management and Information System (FMIS), a project designed and developed in 1987 and 1988, and being progressively implemented since 1989. The project was aimed at providing timely, accurate and meaningful information to assist managers in the field and at headquarters in their decisions and to serve as an effective tool for project monitoring and implementation.

60. The FMIS/Field System was completed in 1990 as planned and consisted of the Field Office Accounts System, the Field Office Budget System and the Implementing Partner Record modules. The Administration informed the Board that the FMIS/Field System has provided UNHCR with substantial benefits. The Field Office Accounts System has enabled the Organization to cope with increased budget activities and the Implementing Partner Record module has provided field offices with an enhanced ability for project control. Since its implementation, ongoing training and system maintenance have been provided at headquarters and in the field, the cost of which was charged to the sections using the system.

61. On the other hand, implementation of FMIS at headquarters, which was due to be completed by the end of 1992, has been delayed. This was because of additional time needed for the processing of the modules for the financial reports at the Finance Section and of the ongoing parallel testing.

62. The Board also noted that since 1990, when the FMIS Working Group was disbanded, the costs for the whole project cannot be identified separately because no cost centre and programme code were specifically assigned for FMIS. In 1992, UNHCR tried to identify the total cost of the FMIS project for

the Executive Committee. Accordingly, the project cost was $5.045 million from its inception in 1986 up to its initial implementation in 1990. This amount was determined using considerable amount of time by gathering and consolidating all the related costs from the different organizational units. The additional costs incurred from 1990 to the present date could not be identified.

63. The Administration agreed that it would have been advisable to have all expenses related to the FMIS project recorded against a separate project code in line with the concept of cost centre reporting. However, they believe that at this stage of implementation, it may no longer be cost effective to gather all the related information on the project.

64. It was also observed that while much has been accomplished with the Field System, other areas of financial and personnel management appeared not to have been given the same priority. As a longer-term strategy, the Administration indicated its commitment to utilize the United Nations Integrated Management Information Systems (IMIS) for both financial and personnel management. Nevertheless, the financial components of IMIS will not be available to the United Nations Secretariat until 1994 and will require extensive customization to meet the needs and operational requirements of UNHCR. For this purpose, UNHCR has prepared and submitted a budget with separate programme and location codes for the approval of senior management.

65. The Board recommends that UNHCR should continue to develop its plan and strategy for the computerization of its financial and personnel management system in a more comprehensive and integrated form and in close coordination and communication with the United Nations Information Management Information Systems Committee in order to benefit from their experiences and to adopt systems already developed that could be made applicable or suited to the UNHCR environment. The Administration informed that they are actively following up the development of IMIS and are fully cooperating with the United Nations in New York on this issue.

Cash management

66. During the Board's audit of field offices, the control on cash resources was identified as a major audit concern. A number of areas require strengthening, in particular, the setting up of ceilings on the Field Offices' Zero Dollar Imprest Account, controls on the establishment of bank accounts, procedures for handling petty cash, and custodianship and record keeping of cash resources in the field offices. In one field office, the Board took note of the very deficient system of internal control on cash resources. These are discussed in the succeeding paragraphs.

Field Offices' Zero Dollar Imprest Account

67. Dollar bank accounts at field offices are maintained in the Zero Dollar Imprest Accounts which are replenished through the UNHCR account with Citibank (Switzerland). Limits are established by headquarters for each single cheque drawn and for monthly drawings made by every field office. Should programme requirements necessitate drawing beyond the monthly established ceiling, prior authorization from headquarters is necessary.

68. There were indications that ceilings set for some field offices were no longer realistic and have not been updated in line with current levels of commitments. For that reason, some field offices either exceeded their ceilings without proper authorization or frequently requested authorization to incur disbursements beyond the ceiling. On the other hand, the authorized ceiling of some field offices can be considered high when compared to their average monthly disbursements. For instance, the monthly ceiling established for Sudan and Honduras of $1.2 million and $800,000, respectively, was excessive as compared to their average monthly disbursements of $320,000 for Sudan and $166,000 for Honduras.

69. The Administration explained that field offices are constantly reminded of the need to obtain prior authorization from headquarters before exceeding the authorized limit of the Zero Dollar Imprest Account. However, difficulties were sometimes encountered because levels of expenditures in field offices may significantly vary from one month to another or in cases of emergency.

70. For these reasons, the Board recommended and the Administration agreed that monthly ceilings on the Zero Dollar Imprest Accounts should be assessed on a periodic basis so that they are set in more realistic and reasonable limits.

Weakness in the establishment of bank accounts and handling of petty cash

71. In the establishment of bank accounts, some implementing partners did not open separate bank accounts for UNHCR project funds under the expressed request of headquarters, and neither were some bank signatories properly designated. In Mexico, the funds for a project with a total obligated amount of $330,720 were deposited by the implementing partner in a bank account established for another project. In Guinea, an implementing partner maintained only one bank account for all projects they undertake on behalf of UNHCR, the European Community and other organizations. Thus, monitoring of fund utilization and verification of bank balances were difficult and ineffective.

72. The bank reconciliation statements for 23 out of 25 operated bank accounts at headquarters for the period January to August 1992 were not prepared promptly and regularly. This is because there were certain months when bank statements were received late and some banks do not send month-end statements when there are no transactions during the month. Hence, there is no basis for preparation of the reconciliation statements.

73. The Administration assured the Board that they would further insist with implementing partners that separate bank accounts will be immediately established where several funds were merged in one bank account.

74. On the handling of petty cash, the Board noted that balances are established not on the basis of project requirements but on other circumstances. For instance, in Thailand, large balances were maintained to provide sufficient funds because it takes a long time for the branch office to make replenishments. In Honduras, the balance of the field office's fund was considered minimal for its operations. Hence, cash advances were granted to various staff members to defray administrative and operational expenses that

should have been charged against its petty cash fund. It appeared that almost all of the staff members were petty cash custodians.

75. UNHCR should strengthen controls in the establishment of bank accounts in the field offices in order to prevent any use of these funds for other purposes. In addition, balances of petty cash funds should be assessed and determined based on the requirements of the projects involved and not on administrative delays in the processing of implementation at the field offices.

Functions of custodianship, record keeping and reconciliation

76. A critical internal control principle in safeguarding cash resources is the segregation of responsibilities for physical custody of cash resources, record keeping and the preparation of bank reconciliation statements. Making one individual perform these duties and responsibilities weakens the controls that could be achieved when functions of record keeping and preparation of reconciliation statements are segregated as a means of ensuring that all receipts actually received are deposited intact, all disbursements are made to the proper payees at the authorized amounts, and all these transactions are properly accounted for and accurately recorded.

77. At headquarters, functions involving collection, deposit of collections to the banks and preparation of monthly bank reconciliation statements were performed by only one member of staff, the Treasury Assistant. The Administration explained that this arrangement had been adopted because of budgetary constraints and has in no way affected the accuracy of the reconciliation statements.

78. This practice of having only one staff member responsible for the custodianship of funds, keeping of accounting records and preparation of bank reconciliation statements was also common in a number of field offices visited, for example, in Costa Rica, Cyprus, Guinea, Pakistan and Sudan. In these offices, the common justification was the lack of appropriate staff complements, owing largely to budgetary constraints. However, with the magnitude of the resources involved, there is need to reduce the risk of error, waste or wrongful acts by having those key duties and responsibilities assigned to a number of individuals to ensure that effective checks and balances exist. The Administration has agreed to study the issue and implement immediate solutions by redistribution of responsibilities and by providing training to existing staff members.

79. It should be recalled that in the past, several cases of fraud and presumptive fraud were uncovered in field offices where the above-mentioned violations of internal control principles were observed. Yet it appears that no definite steps and no immediate action has been undertaken to take care of this audit concern. Thus, the Board recommends the following:

(a) The Administration should review its procedures to improve the effectiveness of its internal controls;

(b) The UNHCR Section of the Internal Audit Division should develop an audit strategy, where in a given year, the Section concentrates its audit in one specific area to ensure a wider coverage of field offices and to achieve tangible audit results. For the ensuing year, the audit should be focused on the strengthening of internal controls on cash resources in field offices.

Inadequate internal controls on cash resources in Costa Rica

80. The Board was concerned about the inadequate system of internal controls on cash resources in San Jose, particularly in regard to the handling of blank cheques, the designation of cheque signatories and the performance of bank reconciliation. These weaknesses, if taken together, indicate significant deviations from internal control principles and exposed these resources to risks of misappropriation.

81. At the time of the audit, the Administration took initial steps to rectify the situation with the assistance of a senior consultant from headquarters. However, additional measures need to be taken to ensure that these resources are better safeguarded and risks are minimized. UNHCR should also ensure that in the agreements with the banks, there should be provisions on their liability for any unauthorized or improper payments attributed to their failure in verifying completeness of information on, and authenticity of, cheques as well as their responsibility to submit on a regular and timely manner bank statements and to return cheques paid by them for that period. Further, it is suggested that there should be full examination of those cheques issued without supporting documents and paid by the bank without the required joint signatures. The Board will monitor the outcome of follow-up action taken.

Expendable and non-expendable property

Maintenance of property records

82. The Board found that in many cases at headquarters and in the field, property records were not maintained adequately. For example:

(a) At headquarters and in Thailand, non-expendable property and special items issued to staff members were not properly acknowledged in the required form. As a result, accountability of staff members cannot be established;

(b) Items transferred to the field offices were still included in the inventory list of headquarters owing to occasional delays in updating the computerized inventory system because priority was given in the inputing of new acquisitions and of approved disposal;

(c) No logbooks and monthly control sheets to record maintenance costs and to control use of vehicles for official and personal purposes were maintained in Hanoi and Costa Rica;

(d) In Pakistan, non-expendable property items in stock were without inventory tags and some have incomplete reference information making identification of items and reconciliation of results of physical inventory difficult to attain.

83. The Board recommended that monitoring of property records and the relevant forms should be well maintained to establish accountability for these assets. In addition, UNHCR should ensure adequate monitoring of the use of vehicles for personal purposes in field offices and should enforce reimbursement of costs related to the use of vehicles through salary deductions.

Disposal of property

84. Procedures in the disposal of property, particularly in the notification of lost or damaged items to the Property Survey Board and in the request for their authority in the disposal of property, were not consistently applied in field offices. For example:

(a) Donation without approval of the Property Survey Board. The Office of the Chief of Mission in the Islamic Republic of Iran handed over 20 Nissan patrol vans purchased at a total cost of $240,000 on 20 April 1991 to the Ministry of Interior of Iran without authorization from the Property Survey Board. The vehicles were transferred on 22 April 1992, one year from the date of purchase because of difficulties encountered in the registration of the vehicles;

(b) Delayed reporting to the Property Survey Board. At headquarters, there were long delays, up to three years in one case, in submitting accident reports to the Property Survey Board. Similar lengthy delays were also noted in Sudan and Zaire.

85. The Board reiterates previous recommendations that procedures in the disposal of property should be keenly observed and transfers of property made to various organizations without the approval of the Property Survey Board should be fully explained and documented.

Consultants, experts and temporary assistance

Deficiencies in the hiring of consultants

86. In the hiring of consultants, several departures from existing administrative instructions were noted:

(a) Most consultants hired were not taken from the roster. In a review of the recruitment of 50 consultants at headquarters, 48 were not on the roster of consultants maintained by the Programme and Technical Support Section. This practice defeats the purpose of maintaining a roster of consultants for their selection from among candidates highly qualified in the specific field required and from as wide a representative number of countries as possible. The Administration noted that the scope of the roster was limited to specific technical skills. The Board was also informed that a more comprehensive roster is being developed to include applicants with the special technical skills and profiles needed in UNHCR operations and that all consultants had been positively screened by the Office of Human Resources Management, Programme and Technical Support Section, and/or the Bureau/Division concerned prior to hiring;

(b) Post facto approval of contracts. There was delay in the approval of contracts of consultants hired at headquarters. In 94 contracts involving the 50 consultants, 66 per cent were approved and signed by both parties only after commencement of work. The delay was attributed to late receipt of requests from offices needing consultancy services by the Recruitment, Career Development and Placement Section as well as to the time needed by the Programme Coordination and Budget Section to do the certification of availability of funds and the assignment of allotment account numbers;

(c) Continuous extension of services of consultants. The services of 17 out of these 50 consultants were extended by up to 28 months beyond the 9 months limit. Five consultants were first hired in 1989 and their contracts had been regularly extended up to the time of the audit in early 1993. All the extensions were requested from and subsequently exceptionally authorized by the Director of Human Resources Management at headquarters in view of the exigencies of specific refugee operations;

(d) No performance evaluation of consultants. Performance evaluation of 47 out of the 50 consultants cited above were not submitted in a timely manner by the requesting offices. The Administration agreed to design a shortened version of the performance evaluation form that can be easily completed and submitted earlier;

(e) Consultants hired to perform regular functions. During the year, 410 consultants were engaged by the Organization and 166, or 40 per cent of them, were required to perform regular functions of staff, 154 of these were for field offices. The Administration explained that all staff hired under Special Service Agreements are not consultants per se and that administrative instruction ST/AI/296, which requires employment of consultants only when the special skills or knowledge needed cannot be competently and professionally delivered by regular staff, is not responsive to the emergency and special nature of UNHCR operations. As a consequence of this practice, a field office in Bangkok decided to grant these consultants benefits of annual leave credits of 2.5 days for each month starting from the third month of the contract and sick leave of 2 days per month of service although they are not entitled under existing administrative instructions.

87. UNHCR should re-evaluate the circumstances prevailing in the hiring of consultants and temporary assistance. It should be determined whether these practices are resorted to because of the distinct nature of UNHCR operations or only as a remedial measure for staff shortage caused by the slow recruitment process as a means to circumvent regulations. Should the former be the cause of these practices, then exceptions under specified conditions should be provided in the existing administrative instruction or a new instruction dealing specifically with UNHCR should be issued.

Status of local staff in Viet Nam

88. Field visits to Hanoi and Ho Chi Minh City revealed a long-standing practice of United Nations offices in the hiring of employees of the host Government as local staff for temporary assistance. These local staff are government employees from the Service Staff Bureau of the Ministry of Foreign Affairs who execute contracts with the Service Bureau and agree with its salary rates ranging from $200 to $500 each month. Payments of their salaries are remitted by UNHCR to the Service Bureau which in turn directly pays the staff members. Their salaries were charged to temporary assistance but their annual clothing allowance of $500 and medical allowance of $50 were charged as freight and miscellaneous services and miscellaneous supplies, respectively.

89. It is the opinion of the Board that this practice is not proper because the arrangements by which they were hired and by which their salaries and allowances were paid were not in conformity with relevant United Nations administrative instructions.

90. The Board was informed that the host Government agreed to provide UNHCR with local staff but not for UNHCR directly to hire them. Other United Nations organizations in Viet Nam adopt the same practice in the recruitment and remuneration of their local staff. The United Nations Development Programme, on behalf of other United Nations organizations, has been negotiating with the authorities of the host Government for the normalization of contractual status but, unfortunately, nothing has been achieved. Some of these employees had been serving UNHCR in these arrangements for up to 15 years.

91. The Board recommended and the Administration concurred that negotiations should be pursued on behalf of UNHCR with the host Government properly to ascertain the status of the staff members and to come up with arrangements for their remuneration that is acceptable to them. Meanwhile, the accounts used in recording their salaries and benefits should be reclassified.

Programme management

92. In 1992, UNHCR spent $1,003 million on programmes/operations representing 92.27 per cent of $1,081 million received in voluntary contributions. Critical to these operations is the timely delivery of supplies, relief items, basic needs and other assistance to refugees.

Implementation of projects

93. During its visits to field offices, the Board noted delays in project implementation not attributable to civil strife or disturbance in the project locations but to lapses in administrative arrangements between UNHCR headquarters and field offices, implementing partners and the implementing or executing organizations, as follows:

(a) Under-capacity of field offices. In Nicaragua, it was noted that of the 128 quick impact projects purportedly to provide rapid response with quick impact on some 500,000 Nicaraguan returnee-beneficiaries, only 8 projects were implemented on schedule, 117 projects were delayed up to seven months, and the remaining 3 were yet to be implemented because the sub-agreements were being prepared. Moreover, the status of implementation of the ongoing 56 micro-projects aggregating $1.8 million ranged between 10 per cent to 50 per cent as at December 1992. The delay was due to enormous workloads, security issues, problems of transportation, procurement, climate, and personnel complement. It appears that the number of projects established was more than what the branch office could effectively implement given its limited resources;

(b) Unresolved disagreements on fund allocations among implementing partners. In Cyprus, two beneficiary committees failed to submit project proposals to UNHCR because of disagreement on how UNHCR funds can be more equitably allocated between them. Consequently, issuance of Letters of Instructions and amendments thereto hampered the implementation of 1992 projects and possibly those in future years. In the Islamic Republic of Iran, funds of $2.4 million for three projects were transferred to an implementing agency as early as July 1992 but at the end of 1992 implementation had not started;

(c) Problems on importation procedures. In Guinea, the distribution of emergency aid consisting of mats, soap, and blankets with a total value of $0.7 million donated by the European Community was delayed for six months because of long custom procedures at the port of Conakry, thereby defeating the emergency purpose of the donation;

(d) Late receipt of Letters of Instructions. Delays in project implementation were generally attributed to the late receipt of Letters of Instructions from headquarters which in turn caused delays in the preparation of implementing instruments at the field office levels. This was observed in the field visits to the Islamic Republic of Iran, Pakistan and Sudan. An examination done at headquarters of selected projects valued at $15,399,128 implemented in Kenya revealed that 10 sub-agreements were drawn four to nine months after the planned commencement date of the project due to late receipt of Letters of Instructions.

94. The Board is concerned with these delays in the implementation of projects due to administrative lapses and inadequate coordination and supervision on the part of all the units of organizations involved in refugee operations. It was informed that whenever sub-agreements could not be drawn in time, a letter of mutual intent is concluded temporarily. However, these factors are within the administrative control and responsibilities of the parties concerned and can therefore be acted upon. It is recommended that specific steps of coordination and communication should be undertaken to ensure the timely issuance of Letters of Instructions, preparation of project proposals, and establishment of projects with due consideration to the capabilities of the field office, the implementing partners and the executing organizations.

Deficiencies of bipartite agreements

95. Execution of UNHCR projects in the field is covered either by bipartite agreements entered into between UNHCR and the implementing partners or by tripartite agreements between UNHCR, the host Government as the implementing partner and a non-governmental organization executing the project.

96. Field visits indicated several problems when the implementation of UNHCR projects is governed by bipartite agreements. First, executing organizations who are recipients of UNHCR project funds feel that they are accountable to the host Government/implementing partner and not to UNHCR. Thus, when there are cases of misappropriation of funds by staff members of the executing organizations, UNHCR has no legal capacity to deal directly with these organizations and could not exercise supervision in the implementation and monitoring of projects.

97. There was a case in Nicaragua where funds amounting to $10,145 were misappropriated by a former coordinator of an executing agency, who was found guilty by the courts in Managua for fraudulently encashing cheques and raising fictitious expenditures. Management at the field office believes that the matter is internal between the Government as the implementing partner and the executing agency. Hence, UNHCR can not recover any amount and the project for which these funds were intended had not been implemented.

98. Secondly, the funds transferred by the UNHCR implementing partners to the executing organizations for projects covered by bipartite agreements are not audited because of the absence of adequate audit provision in these agreements. In a bipartite agreement, audit coverage is limited to the ones conducted by internal and external auditors of the United Nations at the implementing partners level only, which usually is a government department or agency. At the level of the executing organizations, no audit can be done by external and internal auditors of the United Nations because there are no governing agreements, nor by the audit organization of the host Government because they have no mandate, these being funds entrusted to them as implementing partners of UNHCR. And, in cases when there are audits conducted in these executing organizations, UNHCR is not furnished with copies of any reports because of the absence of a tripartite agreement.

99. This audit concern on bipartite agreements was raised by the Board last year in the case of Thailand when it recommended the execution of tripartite sub-agreements with the government department of the host country and the implementing partners. No significant improvement in the execution of tripartite agreements or sub-agreements was attained in Thailand and the Board further observed that this was true in all the field offices visited this year. Thus, the Board reiterates its recommendation that UNHCR should continue vigorously to pursue the execution of tripartite agreements where appropriate and related sub-agreements.

100. In the interim while tripartite agreements are being worked out, the Board recommends that amendments should be made to existing agreements to include provisions on fund accountability and adequate audit coverage. There should be provisions on courses of actions and sanctions to be imposed whenever there is a mismanagement of funds at the levels of the implementing partners and executing agencies in order to emphasize their accountability for these funds. To ensure a more adequate audit coverage at the project execution level, provisions on the sub-agreement should not only include audit by the internal and external auditors of the United Nations, but by audit institutions of the host Government or other audit organizations, as determined by UNHCR. For audits carried out by the audit institution of the host Government of the implementing partner, UNHCR field officers and their auditors should be furnished with copies of the audit reports.

Cost-effectiveness in the utilization of project resources

101. In addition to the timely and effective delivery of assistance and basic needs to refugees is the economic and efficient utilization of these resources. Field visits conducted revealed instances of inadequate value-for-money considerations in project implementation. For example:

(a) Refund of unspent balances. In Pakistan, unspent balances of $513,400 for 1991 projects were refunded only after several months. In addition, unspent balances of $105,548 for 1989 projects were deducted from installments made for 1992 projects. These delays were due to the long and tedious internal financial and administrative arrangements of the implementing agencies. The Board sees this as a toleration by UNHCR of the failure of implementing partners to provide proper accounting of and timely refund of unused funds entrusted to them;

(b) Excessive costs for vehicles. An implementing partner in Honduras used a project vehicle in operations not related to a UNHCR project and not covered by a Letter of Instructions. Also, the Office of the Chargé de Mission maintained a substantial number of surplus items in a rented house at Tegucigalpa including six vehicles which were kept idle in a rented private garage. Although there is no fraud, there is wastage owing to the deterioration of the surplus items and to rental expenses. Costs of repairs and maintenance of newly acquired vehicles at the branch office in Côte d'Ivoire and sub-office in Mexico have become uneconomical since these were as high as 20 per cent to 49 per cent of the original cost of the vehicles after one year's use;

(c) Overprocurement of medicines and medical supplies. Large quantities of medicines and medical supplies were purchased and kept in stock in Honduras and in Pakistan resulting in the expiration of these medicines. In addition, records were not adequately updated.

102. UNHCR field offices should institute measures that would lead to more economic and efficient utilization of resources by the implementing partners and executing organizations through proper monitoring and more frequent visits to refugee camps and other areas of operations.

Preparation and submission of project monitoring reports

103. Preparation and submission of project monitoring reports is also crucial for UNHCR because these reports contain information needed for effective decision-making, such as the status of implementation of projects, the utilization of funds and other resources, and the identification of projects due for closure. Reviews conducted indicated that timely submission of project monitoring reports both at headquarters and in field offices needs immediate attention. These are the following:

(a) Reports on terminated projects. Some 4,000 completed projects and sub-projects relating to the period 1985 to 1991 have not been formally closed as at the end of December 1992 either because the required project reports have not been submitted by the implementing partners after the winding up period or the reports had been submitted but have not been processed at headquarters. The Administration explained that the delay in processing these reports at headquarters was due to the increasing pressure of work on staff and the tremendous expansion of UNHCR activities. The submission of final narrative reports, which includes the audit certificate on projects implemented by executing organizations, are conditions necessary in the appropriate evaluation of project execution as well as the basis for making available funds for other projects. The Administration took steps to create a task force to analyse and process reports received from field offices and implementing partners and to follow up those which were outstanding. Further, in an effort to ensure continuous follow-up, a database showing all projects outstanding for closure has recently been computerized and made available on line to all responsible staff;

(b) Reports on 1992 projects. The Board reviewed five 1992 projects with total obligated funding of $236.7 million. As at 31 December 1992, final monitoring reports had only been received for two sub-projects in Yugoslavia with a total value of $105,000. The Administration stated that the

introduction of the Implementing Partner Recording module of the Financial Management Information System, consolidated financial monitoring report of field offices and implementing partners could now be generated on a timely basis. The Board welcomes this development. However, the effectiveness of this system will depend on adequate enforcement by UNHCR of the timely submission of reports by field offices, implementing partners and agencies executing UNHCR projects;

(c) Preparation and submission of reports by field offices. Observations made at headquarters were confirmed during the field visits in Sudan, Côte d'Ivoire, Costa Rica, Mexico, the Islamic Republic of Iran and Nicaragua. It appeared during the field visits that the most common causes for late or non-submission of project monitoring projects were the inability and lack of motivation of implementing partners to prepare and submit reports required of them and shortage of personnel.

104. To address these concerns, the Board recommended the following:

(a) The recently established task force should continue to analyse and process the reports for terminated projects;

(b) Quarterly reports on the status of report submission should be generated for general circulation;

(c) Reporting requirements as set out in the project agreements and sub-agreements as part of the accountability process to UNHCR as the funding organization should be enforced.

Write-off of losses of cash and property

105. In accordance with UNHCR Financial Rule 10.6, the Board was informed that cash and receivables amounting to $155 and $170, respectively, were written off during the year 1992.

106. Non-expendable property written off amounting to $571,761 represented items lost through the following circumstances as reported to the Property Survey Board by various field offices:

	(United States dollars)
Civil disturbances	312 739
Armed robbery	120 498
Ordinary theft	46 622
Fire	3 766
Weak internal controls:	
Lost by staff members	6 658
Missing	8 744
Theft	72 734
Total	571 761

The Advisory Committee on Administrative and Budgetary Questions requested the Board to indicate losses incurred through internal control weaknesses (A/47/500, para. 157). The Board noted that of the loss through ordinary

theft of $46,622, only $16,494 may be recovered from the insurance company, indicating deficiencies in insurance coverage. Of the $88,136 lost through weak internal control, $17,117 may be recovered from the insurance company concerned; $24,403 is to be refunded by staff members; and $46,616 cannot be recovered.

Ex-gratia payments

107. Two ex-gratia payments totalling $18,768 were made in 1992 to the widow of a deceased consultant and to the family of a staff member who died in a car accident while on an official mission. The Board of Auditors was provided with details of these payments and ascertained that these were in accordance with UNHCR Financial Rule 10.5.

Cases of fraud and presumptive fraud

108. The Board was informed that during the year a case of fraud had occurred in procurement, costing the Organization $9,620. This was perpetrated by a locally recruited senior programme assistant in Zimbabwe, who later resigned and disappeared. No refunds have been recovered. Since then, the branch office has strengthened its internal controls.

Acknowledgement

109. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner, her officers and their staff.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Pascasio S. BANARIA
Chairman, Commission on Audit
of the Philippines

(Signed) John BOURN, KCB
Controller and Auditor General
of the United Kingdom of
Great Britain and Northern Ireland

ANNEX

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1991 a/

1. As requested by the General Assembly in paragraph 15 of its resolution A/47/211 of 23 December 1992, the Board reviewed the steps taken by the Administration to implement previous audit recommendations and results thereof are discussed hereunder. Those recommendations, which have not as yet been implemented or have been partially implemented are presented in the main report.

I. RECOMMENDATION 7 (a)

2. In addition to measures to recover funds misappropriated in a field office, UNHCR should vigorously monitor compliance with its procurement and disbursement procedures, including adequate separation of financial responsibilities.

A. Measures taken by the Administration

3. Separation payments of $84,157 due the staff members were withheld pending resolution of the case of misappropriation in the field office. Advice of the United Nations Legal Counsel with regard to legal action that may be taken against the staff members is being sought and legal options for the recovery of funds owing to UNHCR are being explored.

4. Additional staff has been provided to strengthen the office administration and adequate control procedures have been established to prevent recurrence of misappropriation of funds.

B. Comments of the Board

5. The Board did not have an opportunity to visit the field office in Djibouti. It intends to follow up on this in the succeeding audit. Nevertheless, relevant correspondence available at headquarters were reviewed and found satisfactory.

II. RECOMMENDATION 7 (b)

6. To avoid over-stretching UNHCR capacities, projects established to deal with emergency situations in 1991 should be effectively monitored to confirm their continuing applicability so that timely action can be taken to terminate those whose objectives have been realized.

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a/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 E (A/47/5/Add.5), sect. I, para. 7.

A. Measures taken by the Administration

7. The Administration indicated that emergency and special operations are subject to the monitoring and reporting requirements of the programme management system in the UNHCR Manual. These requirements ensure that timely action can be taken to terminate those operations whose objectives have been achieved or the continuance of operations whose relevance is still apparent. UNHCR also conducts an annual country reporting exercise, as part of its programming cycle, to determine country objectives in relation to all aspects of UNHCR operations in the current and future requirements in conjunction with country/area progress reports. Various reports are also regularly issued at headquarters to assist staff in monitoring the status of operating and closed operations.

B. Comments of the Board

8. As discussed in paragraphs 33 to 37 of the present report, many unliquidated obligations for terminated projects were cancelled during the year. However, these terminated projects have not been formally closed pending submission of the required final narrative project reports. The delayed submission of these reports remain as an audit concern and discussed in paragraphs 103 and 104.

III. RECOMMENDATION 7 (c)

9. UNHCR should continue its efforts to enter into tripartite sub-agreements with the government department of a host country and the implementing partners so that project funds can be released directly to the partners who are actually executing the projects in order to speed up project delivery.

A. Measures taken by the Administration

10. The Branch Office in Thailand was advised by headquarters to take up issue on the adoption of a standard tripartite agreement with the Ministry of Interior under its 1993 programme. The Directors of the Regional Bureau for Asia and the Internal Audit, in separate meetings with Ministry of Interior officials held in January 1993, discussed the current system of bipartite agreements encompassing the non-governmental organizations, expressing their preference for a tripartite agreement with the non-governmental organizations, the Ministry of Interior and UNHCR.

B. Comments of the Board

11. This recommendation has not only been satisfactorily implemented in 1992 in Thailand but also in other field offices visited during this year's audit (see paras. 95-100).

IV. RECOMMENDATION 7 (d)

12. The Board reiterates its previous recommendation that the implications of a policy on the payment of reasonable reparations to UNHCR for property lost in crisis situations involving civil disorder should be re-examined.

A. Measures taken by the Administration

13. The Administration stated that the recommendation will be difficult to enforce by UNHCR alone. If a United Nations system-wide approach could be agreed upon, there would be a better prospect of success to obtain compensation for losses incurred during civil disturbances.

B. Comments of the Board

14. No action was taken in this regard.

V. RECOMMENDATION 7 (e)

15. Effective action should be taken to enforce strict compliance with UNHCR procurement procedures in a regional office and to improve monitoring and reporting of project activities.

A. Measures taken by the Administration

16. The regional office in Ethiopia had been reminded to comply with procedures and regulations governing international or local procurement. The regional office has improved the monitoring and reporting of project activities and has subsequently, on all occasions, requested the approval of headquarters before proceeding with local procurement or undertaking international procurement when price comparison revealed more advantageous prices.

B. Comments of the Board

17. An audit was conducted of the 1992 accounts and operations of the regional liaison office at Addis Ababa and its sub-office at Jijiga by the United Nations Internal Audit Division. Results of the audit disclosed that sufficient internal controls were found in place and were adequately administered.

18. The Board is pleased with the improvements made in Ethiopia. However, the above recommendation should still be vigorously pursued by the Administration in other field offices where the same deficiencies in procurement procedures were noted as discussed in paragraphs 55 to 58.

VI. RECOMMENDATION 7 (f)

19. Inventory status should be regularly updated to ensure the full disclosure of inventory holdings at the end of the financial period.

A. Measures taken by the Administration

20. The inventory of non-expendable property maintained by headquarters has been updated as at 31 December 1992 for all PT.107s, a form accomplished by the field office for acquisition of UNHCR property. Temporary staff was hired during the year to update the inventory of non-expendable property.

B. Comments of the Board

21. The Board acknowledges the efforts taken to update the inventory of non-expendable property covered by PT.107s for those purchased by headquarters. The Board noted that there were purchases made by field offices which were already received but the corresponding PT.107 forms have not been submitted to headquarters.

VII. RECOMMENDATION 7 (g)

22. The processing of delivery reports should be expedited to ensure that financial statements reflect the true status of outstanding in-kind pledges. The reporting to donors should also be expedited to facilitate their reimbursement to UNHCR of outstanding pledges.

A. Measures taken by the Administration

23. The Fund-Raising Service within UNHCR is making every effort to have the field offices confirm receipt of donations in kind as soon as possible and promptly to prepare reports to donors for timely release of final payments against pledges. UNHCR has also formally approached donors who have not paid prior years' pledges in the hope that this would provoke payment or yield explanations that would permit cancellation.

B. Comments of the Board

24. The Board noted that the recording of some contributions in kind were not effected in the year when these were actually received in field offices as discussed in paragraphs 28 to 32. However, the difference noted during the 1992 audit is not as material compared to figures for 1991. With regard to the reporting to donors, the Board noted that while there was effort made to improve the situation, not much was achieved this year.

VIII. RECOMMENDATION 7 (h)

25. Voluntary contributions should be accepted and utilized in a manner consistent with the Financial Regulations of the United Nations and where appropriate, with the Financial Rules for voluntary funds.

A. Measures taken by the Administration

26. The Administration stated that the 1992 pledge letters from the United States no longer contain a clause for an independent audit. All subsequent pledge letters and agreements are now checked very carefully to ensure that the terms and conditions contained in the agreement conform with the United Nations Financial Regulations and the Financial Rules for voluntary funds.

B. Comments of the Board

27. This recommendation has been implemented.

IX. RECOMMENDATION 7 (i)

28. The control of food items in field offices should be improved through effective storage and adequate monitoring of receipts and issues.

A. Measures taken by the Administration

29. The Administration stated that a proper in-out warehouse registry of all commodities is now in place at the field office in Nigeria.

B. Comments of the Board

30. Nigeria was not one of the field offices visited by the Board this year and the Board did not have an opportunity to assess the adequacy of inventory control there. However, in field offices visited, inadequate inventory controls exist. In the sub-offices in Zaire, loose controls resulted in the loss through theft of several food items.

X. RECOMMENDATION 7 (j)

31. The disposal of UNHCR property through donations should follow existing procedures while inventory approved for disposal should be vigorously followed up to ensure their timely deletion from inventory.

A. Measures taken by the Administration

32. The Administration stated that field offices have been reminded to obtain prior approval from the Property Survey Board at headquarters before they make donation of UNHCR property. The Administration also hopes to institute a

follow-up system on decisions taken by the Property Survey Board to minimize the delays in the disposal of non-expendable property.

B. Comments of the Board

33. The reminders sent by the Administration to field offices were reviewed. Nevertheless, some offices continue to disregard these directives as discussed in paragraphs 84 to 85.

XI. RECOMMENDATION 7 (k)

34. The request by UNHCR to the Internal Audit Division for the establishment of a UNHCR-dedicated, Geneva-based Internal Audit Division Unit should be implemented. To the extent possible, financial resources for the Internal Audit Division should be increased to enable it to expand and strengthen its audit coverage, commensurate with the increase in UNHCR activities.

A. Measures taken by the Administration

35. The UNHCR Section of the Internal Audit Division at Geneva was strengthened in 1992 by increasing its staff force to seven auditors, six at the Professional level and one at the General Service level. In 1993, the Administration will make available two additional posts, one at the P-4 level and the other at the General Service level.

B. Comments of the Board

36. Thirteen audit engagements were undertaken on UNHCR for 1992, of which five were carried out by the UNHCR Section at Geneva and the rest were conducted by other Internal Audit Division staff from New York and Nairobi. Given the budget of $1,071.9 million of UNHCR, the audit coverage appears inadequate.

37. The Administration explained that the low performance of the UNHCR Section of the Internal Audit Division was attributed to limited staff resources and the assignment of its Chief to non-audit missions in Kuwait and Iraq for the last quarter of 1991 and first quarter of 1992, resulting in the redirection of audit priorities in 1992.

38. The Board recommends the development of an audit strategy for UNHCR, where for a given year, the UNHCR Section of the Internal Audit Division concentrates its audit in one specific audit area to ensure a wider coverage of as many field offices and to achieve tangible audit results. For 1993, the Board specifically recommended the strengthening of internal controls for cash resources at the field offices as discussed in paragraphs 66 to 79.

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to III, properly identified, the relevant schedules 1 to 9, annex 1, and the supporting explanatory notes, on the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1992, in accordance with Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of UNHCR as at 31 December 1992 and the results of its operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies which were applied on a consistent basis with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and the relevant legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of UNHCR financial statements, as provided for in the Financial Regulations.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Pascasio S. BANARIA
Chairman, Commission on Audit
of the Philippines

(Signed) John BOURN, KCB
Comptroller and Auditor General
of the United Kingdom of Great
Britain and Northern Ireland

28 June 1993

III. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1992

STATEMENT I

Balance sheet as at 31 December 1992

(Thousands of United States dollars)

1991			1992	1991			1992
	ASSETS				**LIABILITIES**		
15 078	Cash - in hand and at banks	18 630		265 577	Obligations for projects	401 979	
4 297	- in transit	2 622		280	Letters of credit	280	
19 375			21 252	--	Due to UNDP	1 122	
				15 814	Advance contributions	1 130	
				4 203	Other payables	6 073	
267 580	Short-term investments		343 849	285 874			410 584
	Accounts receivable				BALANCES/RESERVES		
				50 000	Working capital and Guarantee Fund		50 000
198 389	Governmental and other pledges	333 007					
3 533	Private pledges	805					
935	Accrued interest	1 343					
1 341	Due from the United Nations Office at Geneva	2 614			General programmes		
469	Due from UNDP	--		43 735	Annual programme	61 721	
2 640	Due from WFP	--		6 000	Emergency Fund	8 000	
605	Due from implementing agencies	2 179					
4 309	Other receivables	4 546					
212 221			344 494	49 735			69 721
	Loans and long-term receivables				Special programmes		
2 819	Loans to/on behalf of refugees	2 622		4 021	Education Account	2 080	
21	Long-term receivables	19		542	Staff Housing Fund	188	
2 840		2 641		4 563			2 268
(2 840)	Less: Contingency for loans and long-term receivables	(2 641)	--	109 004	Other special programmes		177 294
	Deferred expenditure		272				
499 176	Total assets		709 867	499 176	Total liabilities		709 867

Certified by:

(Signed) Gerald WALZER
Controller, Division of Programmes, Support, Budget and Finance

Approved by:

(Signed) Sadako OGATA
United Nations High Commissioner for Refugees

STATEMENT II

Income and expenditure for the year 1992 - All funds, cash and kind

(Thousands of United States dollars)

	Working capital and Guarantee Fund	General programmes		Special programmes a/		Other special programmes b/	Total
		Annual programme	Emergency Fund	Refugee education account	Staff Housing Fund		
BALANCES/RESERVES AS AT 1 JANUARY 1992	50 000	43 735	6 000	4 021	542	109 004	213 302
INCOME							
Contributions							
Governmental		326 847	45			497 488	824 380
Intergovernmental		24 885	123			205 921	230 929
Non-governmental/private		2 233	200			24 095	26 528
Other income							
Interest, bank charges and exchange differences	12 905	(601)					12 304
Loan repayments and miscellaneous income	194	826	1		76	162	1 259
Cancellations of obligations		27 002	1 618	989		31 560	61 169
Refunds from agencies/adjustments to prior years' projects		6 436	283	94	59	5 481	12 353
Adjustments of contributions/refunds to donors		(1 500)	(167)			(9 389)	(11 056)
Total, income	13 099	386 128	2 103	1 083	135	755 318	1 157 866
TRANSFERS BETWEEN FUNDS/RESERVES	(13 099)	(5 208)	19 082			(775)	
Total, funds available	50 000	424 655	27 185	5 104	677	863 547	1 371 168
EXPENDITURE							
Obligations incurred for:							
Operations		301 892	19 185	3 024		678 522	1 002 623
Programme support and administration		61 042			489	7 731	69 262
Total, expenditure	-	362 934	19 185	3 024	489	686 253	1 071 885
BALANCES/RESERVES AS AT 31 DECEMBER 1992	50 000	61 721	8 000	2 080	188	177 294	299 283

a/ Including all trust funds and special accounts.

b/ For breakdown by programme, see annex to statement II.

ANNEX TO STATEMENT II

Special programmes

(Thousands of United States dollars)

	Afghan repatriation programme	Kampuchean returnees	Mozambican returnees	Emergency operation Horn of Africa	Cyprus operation	South African repatriation	Comprehensive plan of action for Indo-Chinese refugees
BALANCES/RESERVES AS AT 1 JANUARY 1992	6 452	819	2 151	12 791	529	12 303	10 044
INCOME							
Contributions							
Governmental	45 711	56 619	6 602	37 631	10 000	1 940	57 053
Intergovernmental	4 976	9 136					5 231
Non-governmental/private	2	651		436		4	364
Other income							
Interest, bank charges and exchange differences							
Loan repayments and miscellaneous income	45		20				
Cancellations of obligations	395	524	1 021	2 097	1 413	1 208	5 554
Refunds from agencies/adjustments to prior years' projects	1 384	32	8	48			1 496
Adjustments of contributions/refunds to donors				(14)			(65)
Total, income	52 513	66 962	7 651	40 198	11 413	3 152	69 633
TRANSFERS BETWEEN FUNDS/RESERVES	220	(1)		509			142
Total, funds available	59 185	67 780	9 802	53 498	11 942	15 455	79 819
EXPENDITURE							
Obligations incurred for:							
Operations	51 892	47 410	6 375	41 384	9 886	14 042	58 680
Programme support and administration		149			525		70
Total, expenditure	51 892	47 559	6 375	41 384	10 411	14 042	58 750
BALANCES/RESERVES AS AT 31 DECEMBER 1992	7 293	20 221	3 427	12 114	1 531	1 413	21 069

ANNEX TO STATEMENT II (concluded)

	Humanitarian assistance in former Yugoslavia	Humanitarian plan of action for the Middle East	Emergency assistance in Bangladesh	Angolan repatriation operation	Other trust funds a/ Cash	Other trust funds a/ Kind	Total special programmes b/
BALANCES/RESERVES AS AT 1 JANUARY 1992	5 317	10 280			48 318		109 004
INCOME							
Contributions							
Governmental	170 340	16 390	18 660	19 552	42 822	14 168	497 488
Intergovernmental	158 459	1 096	2 765	1 852	16 707	5 699	205 921
Non-governmental/private	11 197	2 298	229		6 979	1 935	24 095
Other income							
Interest, bank charges and exchange differences					51		162
Loan repayments and miscellaneous income	27	46			6 774	339	31 560
Cancellations of obligations		12 208			172		5 481
Refunds from agencies/adjustments to prior years' projects		2 341					
Adjustments of contributions/refunds to donors	(102)	(13)			(8 856)	(339)	(9 389)
Total, income	339 921	34 366	21 654	21 404	64 649	21 802	755 318
TRANSFERS BETWEEN FUNDS/RESERVES	(335)		145	198	(1 653)		(775)
Total, funds available	344 903	44 646	21 799	21 602	111 314	21 802	863 547
EXPENDITURE							
Obligations incurred for:							
Operations	308 890	39 489	19 966	12 635	46 071	21 802	678 522
Programme support and administration					6 987		7 731
Total, expenditure	308 890	39 489	19 966	12 635	53 058	21 802	686 253
BALANCES/RESERVES AS AT 31 DECEMBER 1992	36 013	5 157	1 833	8 967	58 256		177 294

a/ Breakdown of 1992 contributions by donor is provided in schedule 1 and a breakdown of expenditure by location in schedule 5.

b/ Including all trust funds and special accounts.

STATEMENT III

Status of obligations as at 31 December 1992

(Thousands of United States dollars)

	Current year			Prior years				
	Incurred in 1992	Payments/ deliveries	Outstanding	Unliquidated as at 1 January 1992	Payments/ deliveries	Cancellations	Outstanding	Total outstanding
GENERAL PROGRAMMES								
Annual programme	362 934	302 261	60 673	75 270	40 821	27 002	7 447	68 120
Emergency Fund	19 185	7 292	11 893	5 803	3 381	1 618	804	12 697
Total, general programmes	382 119	309 553	72 566	81 073	44 202	28 620	8 251	80 817
SPECIAL PROGRAMMES								
Special accounts								
Education account	3 024	1 205	1 819	2 184	1 187	989	8	1 827
Staff Housing Fund	489	385	104	90	54		36	140
Total, special accounts	3 513	1 590	1 923	2 274	1 241	989	44	1 967
Other special programmes								
Afghan repatriation programme	51 892	40 230	11 662	675	280	395		11 662
Kampuchean returnees	47 559	41 786	5 773	13 192	12 668	524		5 773
Mozambican returnees	6 375	2 911	3 464	1 814	683	1 021	110	3 574
Emergency, Horn of Africa	41 384	24 494	16 890	14 998	9 460	2 097	3 441	20 331
Cyprus operation	10 411	6 670	3 741	2 559	661	1 413	485	4 226
South African repatriation	14 042	13 671	371	8 041	6 831	1 208	2	373
Comprehensive plan of action for Indo-Chinese refugees	58 750	50 079	8 671	12 275	6 721	5 554		8 671
Humanitarian assistance to former Yugoslavia	308 890	136 622	172 268	148	121	27		172 268
Plan of action, Middle East	39 489	32 080	7 409	60 813	29 001	12 208	19 604	27 013
Emergency humanitarian assistance to Bangladesh	19 966	16 706	3 260					3 260
Angolan repatriation operation	12 635	4 527	8 108					8 108
Other trust funds	74 860	48 196	26 664	67 715	33 330	7 113	27 272	53 936
Total, other special programmes	686 253	417 972	268 281	182 230	99 756	31 560	50 914	319 195
Grand total	1 071 885	729 115	342 770	265 577	145 199	61 169	59 209	401 979

SCHEDULE 1

Status of contributions as at 31 December 1992 - All funds

(United States dollars)

Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Annual programme	31 839 641	321 842 556	282 929	360	353 965 486
Emergency Fund	123 457	244 964			368 421
Afghan repatriation programme	6 474 392	44 214 685			50 689 077
Kampuchean returnees	7 359 025	58 985 400		61 820	66 406 245
Mozambican returnees	4 028 133	2 573 815			6 601 948
Emergency, Horn of Africa	2 666 842	35 263 999		136 273	38 067 114
Cyprus operation	6 500 000	3 500 000			10 000 000
South African repatriation		1 719 731	223 948		1 943 679
Comprehensive plan of action for Indo-Chinese refugees	6 960 231	55 687 756			62 647 987
Humanitarian assistance to former Yugoslavia	98 413 998	126 472 885	64 666 598	50 442 055	339 995 536
Plan of action, Middle East	1 080 097	11 575 925	467 078	6 660 134	19 783 234
Emergency assistance to Bangladesh	3 765 432	17 575 210	237 389	76 168	21 654 199
Angolan repatriation operation	14 942 761	6 460 810			21 403 571
Other trust funds	13 469 427	53 038 951	14 576 793	7 225 460	88 310 631
Grand total	197 623 436	739 156 687	80 454 735	64 602 270	1 081 837 128

SCHEDULE 1 (continued)

Fund by donor type	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Governmental					
Annual programme	18 208 355	308 355 498	282 929		326 846 782
Emergency Fund		45 301			45 301
Afghan repatriation programme	1 943 540	43 768 027			45 711 567
Kampuchean returnees	1 000	56 556 082		61 820	56 618 902
Mozambican returnees	4 028 133	2 573 815			6 601 948
Emergency, Horn of Africa	2 666 842	34 964 026			37 630 868
Cyprus operation	6 500 000	3 500 000			10 000 000
South African repatriation		1 715 825	223 948		1 939 773
Comprehensive plan of action for Indo-Chinese refugees	2 180 272	54 872 851			57 053 123
Humanitarian assistance to former Yugoslavia	21 251 028	103 693 475	10 301 046	35 094 687	170 340 236
Plan of Action, Middle East		10 322 528	467 078	5 600 069	16 389 675
Emergency Assistance to Bangladesh	1 000 000	17 422 419	237 389		18 659 808
Angolan repatriation operation	13 090 909	6 460 810			19 551 719
Other trust funds	5 929 063	36 892 952	12 290 852	1 877 448	56 990 315
Total, governmental	76 799 142	681 143 609	23 803 242	42 634 024	824 380 017
Intergovernmental					
Annual programme	13 631 286	11 253 561			24 884 847
Emergency Fund	123 457				123 457
Afghan repatriation programme	4 530 852	445 070			4 975 922
Kampuchean returnees	7 358 025	1 777 778			9 135 803
Comprehensive plan of action for Indo-Chinese refugees	4 779 959	450 675			5 230 634
Humanitarian assistance to former Yugoslavia	77 162 970	11 666 787	54 365 552	15 263 636	158 458 945
Plan of action, Middle East	1 080 097	15 565			1 095 662
Emergency assistance to Bangladesh	2 765 432				2 765 432
Angolan repatriation operation	1 851 852				1 851 852
Other trust funds	7 540 364	9 166 773	1 649 595	4 049 543	22 406 275
Total, intergovernmental	120 824 294	34 776 209	56 015 147	19 313 179	230 928 829

SCHEDULE 1 (continued)

Fund by donor type	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Non-governmental/private					
Annual programme		2 233 497		360	2 233 857
Emergency Fund		199 663			199 663
Afghan repatriation programme		1 588			1 588
Kampuchean returnees		651 540			651 540
Emergency, Horn of Africa		299 973		136 273	436 246
South African repatriation		3 906			3 906
Comprehensive plan of action for Indo-Chinese refugees		364 230			364 230
Humanitarian assistance to former Yugoslavia		11 112 623		83 732	11 196 355
Plan of action, Middle East		1 237 832		1 060 065	2 297 897
Emergency assistance to Bangladesh		152 791		76 168	228 959
Other trust funds		6 979 226	636 346	1 298 469	8 914 041
Total, non-governmental/ private		23 236 869	636 346	2 655 067	26 528 282
Grand total	197 623 436	739 156 687	80 454 735	64 602 270	1 081 837 128

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
GOVERNMENTAL					
Algeria					
Annual programme		50 000			50 000
Humanitarian assistance to former Yugoslavia				80 000	80 000
		50 000		80 000	130 000
Argentina					
Annual programme		101 571			101 571
		101 571			101 571
Australia					
Annual programme		5 202 521	97 744		5 300 265
Kampuchean returnees		700 000			700 000
Comprehensive plan of action for Indo-Chinese refugees		1 029 545			1 029 545
Humanitarian assistance to former Yugoslavia		439 518			439 518
Other trust funds		990 091			990 091
		8 361 675	97 744		8 459 419
Austria					
Annual programme		454 902			454 902
Afghan repatriation programme		46 296			46 296
Kampuchean returnees		431 034			431 034
South African repatriation		500 000			500 000
Humanitarian assistance to former Yugoslavia		172 414			172 414
Angolan repatriation operation		50 000			50 000
Other trust funds	438 596	243 851			682 447
	438 596	1 898 497			2 337 093
Belgium					
Annual programme	757 576	1 447 926			2 205 502
Emergency, Horn of Africa	181 818				181 818
Humanitarian assistance to former Yugoslavia		162 274	2 210 513		2 372 787
Angolan repatriation operation	90 909				90 909
Other trust funds	604 272	514 983			1 119 255
	1 634 575	2 125 183	2 210 513		5 970 271

SCHEDULE 1 (continued)

Fund by donor	Cash: Outstanding pledges	Cash: Paid	Kind: Outstanding pledges	Kind: Delivered	Total
Bhutan					
Annual programme	5 000				5 000
	5 000				5 000
Brunei Darussalam					
Emergency assistance to Bangladesh		50 000			50 000
		50 000			50 000
Burkina Faso					
Emergency Fund		3 861			3 861
		3 861			3 861
Cameroon					
Annual programme	3 704				3 704
Canada					
Annual programme		19 227 252			19 227 252
Afghan repatriation programme		2 395 833			2 395 833
Kampuchean returnees		2 917 004			2 917 004
Emergency, Horn of Africa		3 847 483			3 847 483
Comprehensive plan of action for Indo-Chinese refugees		1 694 916			1 694 916
Humanitarian assistance to former Yugoslavia	3 125 000	4 586 146		1 139 063	8 850 209
Emergency assistance to Bangladesh		1 271 186			1 271 186
Other trust funds		1 371 177			1 371 177
	3 125 000	37 310 997		1 139 063	41 575 060
Chile					
Annual programme		40 000			40 000
Kampuchean returnees		3 000			3 000
		43 000			43 000
China					
Annual programme	250 000				250 000
Kampuchean returnees		50 000			50 000
Other trust funds				84 000	84 000
	250 000	50 000		84 000	384 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Colombia					
Annual programme		18 090			18 090
		18 090			18 090
Costa Rica					
Annual programme		13 354			13 354
		13 354			13 354
Cyprus					
Annual programme		3 000			3 000
Humanitarian assistance to former Yugoslavia				67 000	67 000
		3 000		67 000	70 000
Czechoslovakia					
Humanitarian assistance to former Yugoslavia		25 000			25 000
		25 000			25 000
Denmark					
Annual programme	966 183	15 936 402			16 902 585
Afghan repatriation programme	1 127 214	847 458			1 974 672
Kampuchean returnees		1 636 432			1 636 432
Mozambican returnees	2 383 575				2 383 575
Emergency, Horn of Africa	2 415 459	1 313 560			3 729 019
Comprehensive plan of action for Indo-Chinese refugees		1 016 950			1 016 950
Humanitarian assistance to former Yugoslavia	3 220 612	3 003 390			6 224 002
Plan of Action, Middle East		806 452			806 452
Emergency assistance to Bangladesh		638 978			638 978
Angolan repatriation operation		847 457			847 457
Other trust funds	587 909	2 429 565			3 017 474
	10 700 952	28 476 644			39 177 596

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Djibouti					
Annual programme	1 000				1 000
	1 000				1 000
El Salvador					
Annual programme		1 000			1 000
		1 000			1 000
Finland					
Annual programme		17 962 286			17 962 286
Afghan repatriation programme		431 602			431 602
Kampuchean returnees		941 176			941 176
Mozambican returnees		483 500			483 500
Emergency, Horn of Africa		1 466 114			1 466 114
Comprehensive plan of action for Indo-Chinese refugees		1 591 492			1 591 492
Humanitarian assistance to former Yugoslavia	77 500	1 196 360	738 621		2 012 481
Plan of action, Middle East			467 078	588 235	1 055 313
Emergency assistance to Bangladesh			237 389		237 389
Angolan repatriation operation		179 727			179 727
Other trust funds	520 155	2 672 912		172 810	3 365 877
	597 655	26 925 169	1 443 088	761 045	29 726 957
France					
Annual programme		5 967 173	185 185		6 152 358
Afghan repatriation programme		210 748			210 748
Kampuchean returnees		1 008 903			1 008 903
Comprehensive plan of action for Indo-Chinese refugees		601 870			601 870
Humanitarian assistance to former Yugoslavia	456 204	9 769 139			10 225 343
Emergency assistance to Bangladesh		210 748			210 748
Other trust funds	6 992	2 078 328		71 126	2 156 446
	463 196	19 846 909	185 185	71 126	20 566 416

SCHEDULE 1 (continued)

Fund by donor	Cash: Outstanding pledges	Cash: Paid	Kind: Outstanding pledges	Kind: Delivered	Total
Germany					
Annual programme		7 057 456			7 057 456
Kampuchean returnees		636 775			636 755
Humanitarian assistance to former Yugoslavia		3 632 480			3 632 480
Emergency assistance to Bangladesh		301 205			301 205
Other trust funds		2 196 475	7 126 097		9 322 572
		13 824 391	7 126 097		20 950 488
Greece					
Annual programme		250 000			250 000
South African repatriation		10 000			10 000
Plan of action, Middle East		27 324			27 324
		287 324			287 324
Holy See					
Annual programme		10 000			10 000
Other trust funds		2 021			2 021
		12 021			12 021
Hungary					
Annual programme		20 000			20 000
		20 000			20 000
Iceland					
Annual programme		78 710			78 710
Humanitarian assistance to former Yugoslavia		53 495			53 495
		132 205			132 205
India					
Annual programme	7 143	61			7 204
	7 143	61			7 204

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Indonesia					
Annual programme		4 000			4 000
Kampuchean returnees		23 650			23 650
Humanitarian assistance to former Yugoslavia		100 000			100 000
		127 650			127 650
Iran (Islamic Republic of)					
Annual programme	44 000				44 000
	44 000				44 000
Iraq					
Plan of action, Middle East		916 129			916 129
		916 129			916 129
Ireland					
Annual programme		179 442			179 442
Kampuchean returnees		322 581			322 581
Humanitarian assistance to former Yugoslavia		514 785			514 785
		1 016 808			1 016 808
Italy					
Annual programme		8 119 658			8 119 658
Kampuchean returnees		5 128 205			5 128 205
Emergency, Horn of Africa		854 701			854 701
Humanitarian assistance to former Yugoslavia	359 712	1 556 430		21 378	1 937 520
Other trust funds	575 540				575 540
	935 252	15 658 994		21 378	16 615 624

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Japan					
Annual programme		28 220 247			28 220 247
Afghan repatriation programme		13 583 186			13 583 186
Kampuchean returnees		19 233 939			19 233 939
Mozambican returnees		483 500			483 500
Emergency, Horn of Africa		4 700 000			4 700 000
Comprehensive plan of action for Indo-Chinese refugees		15 090 892			15 090 892
Humanitarian assistance to former Yugoslavia	4 000 000	18 436 730			22 436 730
Plan of action, Middle East		5 000 000			5 000 000
Emergency Assistance to Bangladesh		1 007 839			1 007 839
Angolan repatriation operation		2 000 000			2 000 000
Other trust funds		7 867 481			7 867 481
	4 000 000	115 623 814			119 623 814
Kenya					
Annual programme	448				448
	448				448
Lao People's Democratic Republic					
Annual programme	6 000	6 000			12 000
	6 000	6 000			12 000
Libyan Arab Jamahiriya					
Annual programme		100 000			100 000
		100 000			100 000
Liechtenstein					
Annual programme	34 014				34 014
Kampuchean returnees		13 423			13 423
Humanitarian assistance to former Yugoslavia		19 737			19 737
	34 014	33 160			67 174

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Luxembourg					
Annual programme		433 999			433 999
Kampuchea returnees		95 764			95 764
Humanitarian assistance to former Yugoslavia		574 332			574 332
		1 104 095			1 104 095
Malaysia					
Annual programme		20 000			20 000
		20 000			20 000
Malta					
Annual programme		3 627			3 627
Humanitarian assistance to former Yugoslavia		5 000			5 000
		8 627			8 627
Mexico					
Annual programme		100 001			100 001
		100 001			100 001
Monaco					
Annual programme		5 914			5 914
		5 914			5 914
Morocco					
Annual programme	15 000				15 000
Humanitarian assistance to former Yugoslavia	10 000		706 015		716 015
Plan of action, Middle East				524 138	524 138
Other trust funds			728 781		728 781
	25 000		1 434 796	524 138	1 983 934

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Netherlands					
Annual programme	277 778	22 808 681			23 086 459
Afghan repatriation programme		2 947 620			2 947 620
Kampuchean returnees		1 157 210		61 820	1 219 030
Emergency, Horn of Africa		5 785 372			5 785 372
South African repatriation		152 396	223 948		376 344
Comprehensive plan of action for Indo-Chinese refugees		446 441			446 441
Humanitarian assistance to former Yugoslavia		6 910 844			6 910 844
Plan of action, Middle East		268 817			268 817
Emergency assistance to Bangladesh		1 553 806			1 553 806
Angolan repatriation operation		563 206			563 206
Other trust funds		1 449 245			1 449 245
	277 778	44 043 638	223 948	61 820	44 607 184
New Zealand					
Annual programme		323 730			323 730
		323 730			323 730
Nigeria					
Annual programme		7 586			7 586
Emergency assistance to Bangladesh		7 653			7 653
Angolan repatriation operation		25 510			25 510
		40 749			40 749

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Norway					
Annual programme		21 607 143			21 607 143
Afghan repatriation programme		614 439			614 439
Kampuchean returnees		2 305 329			2 305 329
Comprehensive plan of action for Indo-Chinese refugees		691 244			691 244
Humanitarian assistance to former Yugoslavia		3 039 940	685 759		3 725 699
Plan of action, Middle East				2 664 965	2 664 965
Emergency assistance to Bangladesh		155 039			155 039
Angolan repatriation operation		158 228			158 228
Other trust funds		1 778 281	328 007	159 754	2 266 042
		30 349 643	1 013 766	2 824 719	34 188 128
Oman					
Other trust funds			2 732 030	468 174	3 200 204
			2 732 030	468 174	3 200 204
Pakistan					
Annual programme		3 760			3 760
		3 760			3 760
Panama					
Annual programme		500			500
		500			500
Philippines					
Kampuchean returnees		270			270
		270			270
Poland					
Annual programme	20 000				20 000
	20 000				20 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Qatar					
Annual programme		17 500			17 500
		17 500			17 500
Republic of Korea					
Annual programme		20 000			20 000
Emergency assistance to Bangladesh		50 000			50 000
		70 000			70 000
San Marino					
Annual programme		7 204			7 204
		7 204			7 204
Saudi Arabia					
Annual programme		10 000			10 000
Plan of action, Middle East		300 000			300 000
		310 000			310 000
Spain					
Annual programme		1 742 782			1 742 782
Emergency, Horn of Africa	69 565				69 565
Humanitarian assistance to former Yugoslavia			1 547 826	165 138	1 712 964
Other trust funds	65 217	186 170			251 387
	134 782	1 928 952	1 547 826	165 138	3 776 698
Sudan					
Annual programme	833				833
	833				833

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Sweden					
Annual programme		48 914 179			48 914 179
Afghanistan repatriation programme		3 894 824			3 894 824
Kampuchean returnees		5 000 000			5 000 000
Mozambican returnees		1 606 815			1 606 815
Emergency, Horn of Africa		9 395 565			9 395 565
South African repatriation		111 829			111 829
Comprehensive plan of action for Indo-Chinese refugees		1 168 451			1 168 451
Humanitarian assistance to former Yugoslavia		9 081 620			9 081 620
Plan of action, Middle East				1 253 731	1 253 731
Emergency assistance to Bangladesh		4 086 009			4 086 009
Angolan repatriation operation		778 967			778 967
Other trust funds	1 611 941	5 029 660			6 641 601
	1 611 941	89 067 919		1 253 731	91 933 591
Switzerland					
Annual programme	1 499 830	8 406 408			9 906 238
Emergency Fund		41 440			41 440
Afghanistan repatriation programme	816 326	454 545			1 270 871
Kampuchean returnees		41 439			41 439
Mozambican returnees	1 644 558				1 644 558
Emergency, Horn of Africa		1 005 027			1 005 027
Comprehensive plan of action for Indo-Chinese refugees	680 272				680 272
Humanitarian assistance to former Yugoslavia		2 253 505	1 455 475		3 708 980
Emergency assistance to Bangladesh		335 570			335 570
Other trust funds	1 092 941	2 807 570	1 375 937	921 584	6 198 032
	5 733 927	15 345 504	2 831 412	921 584	24 832 427

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Thailand					
Annual programme		15 000			15 000
Humanitaran assistance to former Yugoslavia		4 000			4 000
		19 000			19 000
Togo					
Kampuchean returnees	1 000				1 000
	1 000				1 000
Trinidad and Tobago					
Annual programme		1 756			1 756
		1 756			1 756
Tunisia					
Annual programme		4 900			4 900
South African repatriation		1 750			1 750
Humanitarian assistance to former Yugoslavia	2 000				2 000
	2 000	6 650			8 650
Turkey					
Annual programme	50 000				50 000
Humanitarian assistance to former Yugoslavia				793 651	793 651
	50 000			793 651	843 651
United Arab Emirates					
Annual programme		50 000			50 000
		50 000			50 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
United Kingdom of Great Britain and Northern Ireland					
Annual programme		23 371 444			23 371 444
Afghan repatriation programme		7 561 437			7 561 437
Kampuchean returnees		2 909 948			2 909 948
Emergency, Horn of Africa		5 395 683			5 395 683
South African repatriation		939 850			939 850
Comprehensive plan of action for Indo-Chinese refugees		10 695 050			10 695 050
Humanitarian assistance to former Yugoslavia		13 154 936			13 154 936
Plan of action, Middle East		3 806			3 806
Emergency assistance to Bangladesh		1 754 386			1 754 386
Angolan repatriation operation		857 715			857 715
Other trust funds	80 000	862 142			942 142
	80 000	67 506 397			67 586 397
United States of America					
Annual programme	14 260 552	69 988 096			84 248 648
Afghan repatriation programme		10 780 039			10 780 039
Kampuchean returnees		12 000 000			12 000 000
Emergency, Horn of Africa		1 200 000			1 200 000
Cyprus operation	6 500 000	3 500 000			10 000 000
Comprehensive plan of action for Indo-Chinese refugees	1 500 000	20 846 000			22 346 000
Humanitarian assistance to former Yugoslavia	10 000 000	25 001 400	2 956 837	32 828 457	70 786 694
Plan of action, Middle East		3 000 000		569 000	3 569 000
Emergency assistance to Bangladesh	1 000 000	6 000 000			7 000 000
Angolan repatriation operation	13 000 000	1 000 000			14 000 000
Other trust funds	345 500	4 413 000			4 758 500
	46 606 052	157 728 535	2 956 837	33 397 457	240 688 881

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Venezuela					
Annual programme		20 237			20 237
		20 237			20 237
Zambia					
Emergency, Horn of Africa		521			521
		521			521
Zimbabwe					
Annual programme	9 294				9 294
	9 294				9 294
TOTAL, GOVERNMENTAL	76 799 142	681 143 609	23 803 242	42 634 024	824 380 017

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
INTERGOVERNMENTAL					
European Economic Community					
Annual programme	13 631 286	11 253 561			24 884 847
Emergency Fund	123 457				123 457
Afghan repatriation programme	4 516 852				4 516 852
Kampuchean returnees	7 358 025	1 777 778			9 135 803
Comprehensive plan of action for Indo-Chinese refugees	4 779 959	450 675			5 230 634
Humanitarian assistance to former Yugoslavia	77 162 970	11 666 787	54 365 552	15 263 636	158 458 945
Plan of action, Middle East	1 080 097	15 565			1 095 662
Emergency assistance to Bangladesh	2 765 432				2 765 432
Angolan repatriation operation	1 851 852				1 851 852
Other trust funds	6 921 105	8 822 518	1 649 595	4 049 543	21 442 761
	120 191 035	33 986 884	56 015 147	19 313 179	229 506 245
United Nations Development Programme					
Other trust funds	619 259	344 255			963 514
	619 259	344 255			963 514
Office of the United Nations Coordinator for Humanitarian and Economic Assistance to Afghanistan, Geneva					
Afghanistan repatriation programme	14 000	445 070			459 070
	14 000	445 070			459 070
TOTAL, INTERGOVERNMENTAL	120 824 294	34 776 209	56 015 147	19 313 179	230 928 829

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
NON-GOVERNMENTAL/PRIVATE					
Adventist development agency, Guinea					
Annual programme		46 447			46 447
		46 447			46 447
Anonymous					
Annual programme		140 325			140 325
		140 325			140 325
Association exil Belgium					
Other trust funds		33 723			33 723
		33 723			33 723
AUSTCARE, Australia					
Kampuchean returnees		48 611			48 611
Comprehensive plan of action for Indo-Chinese refugees		105 784			105 784
Other trust funds		3 000			3 000
		157 395			157 395
Bagedo Trading Corp. (Saudi Arabia)					
Other trust funds			522 950		522 950
			522 950		522 950
Canadian Baptist Federation					
Other trust funds				704 186	704 186
				704 186	704 186
Centre for International Minorities Ethnic, Spain					
Humanitarian assistance to former Yugoslavia		60 000			60 000
		60 000			60 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Chancel International Ltd., Kenya					
Other trust funds			19 950		19 950
			19 950		19 950
Chevron International Ltd., Yemen					
Annual programme		10 000			10 000
		10 000			10 000
Chinese Red Cross					
Other trust funds				10 853	10 853
				10 853	10 853
Chubu Golf Association, Japan					
Emergency Fund		24 390			24 390
		24 390			24 390
City of Yokohama, Japan					
Kampuchean returnees		46 469			46 469
		46 469			46 469
Croissant Rouge Algerien					
Humanitarian assistance to former Yugoslavia				83 732	83 732
				83 732	83 732
Committee of Solidarity with Indochinese Refugees					
Other trust funds				42 052	42 052
				42 052	42 052
Deutsche Stiftung					
Annual programme		197 033			197 033
Humanitarian assistance to former Yugoslavia		179 005			179 005
		376 038			376 038

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Egawa Company, Ltd., Japan					
Annual programme		15 038			15 038
Kampuchean returnees		7 519			7 519
Emergency assistance to Bangladesh		15 037			15 037
		37 594			37 594
Ehime Co-op, Japan					
Annual programme		8 333			8 333
		8 333			8 333
Executive Communauté Française Bel					
Other trust funds		7 542			7 542
		7 542			7 542
Executif Communauté Flamande					
Humanitarian assistance to former Yugoslavia		212 121			212 121
		212 121			212 121
Federal Electric Workers' Union, Japan					
Annual programme		7 937			7 937
		7 937			7 937
Ford Foundation, United States					
Other trust funds		39 000			39 000
		39 000			39 000
Fuji Optical Service, Japan					
Other trust funds				71 513	71 513
				71 513	71 513

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Fukuoka Satoru Peman Club, Japan					
Annual programme		20 631			20 631
		20 631			20 631
Georgetown University, United States					
Other trust funds				11 824	11 824
				11 824	11 824
Global Rainbowship, Japan					
Annual programme		25 815		360	26 175
		25 815		360	26 175
Gulf Evacuees Relief Committee, Japan					
Plan of action, Middle East		75 188			75 188
		75 188			75 188
Hayakawa Earth Family, Japan					
Annual programme		15 817			15 817
		15 817			15 817
His Royal Highness Prince Abdul Aziz, Saudi Arabia					
Annual programme		26 667			26 667
		26 667			26 667
Hudig-Langeveldt, Netherlands					
Annual programme		10 000			10 000
		10 000			10 000
Human Appeal International, United Arab Emirates					
Other trust funds				56 712	56 712
				56 712	56 712

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
I.B.M. World Trade Co., United States					
Other trust funds				24 218	24 218
				24 218	24 218
Imperial Chemical Industries, United Kingdom					
Emergency, Horn of Africa				35 403	35 403
				35 403	35 403
Italian Red Cross					
Emergency, Horn of Africa				100 870	100 870
				100 870	100 870
Japan Committee for Refugee Relief					
Other trust funds		6 776 005			6 776 005
		6 776 005			6 776 005
Japan Relief Clothing Centre					
Annual programme		2 439			2 439
Other trust funds				25 362	25 362
		2 439		25 362	27 801
Japan Telecom Workers' Union					
Plan of action, Middle East		15 484			15 484
		15 484			15 484
Japan Times					
Annual programme		23 437			23 437
Kampuchean returnees		29 688			29 688
South African repatriation		3 906			3 906
		57 031			57 031

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Jinishian Memorial Programme, United States					
Other trust funds		15 000			15 000
		15 000			15 000
Jinrui Aizen-Kai Sohonbu, Japan					
Annual programme		7 692			7 692
		7 692			7 692
Kanto Golf Association					
Emergency Fund		174 833			174 833
		174 833			174 833
Kokusai Ai-no Koza, Japan					
Annual programme		62 150			62 150
		62 150			62 150
Komeito Fukuoka, Japan					
Kampuchean returnees		16 643			16 643
Emergency, Horn of Africa		16 643			16 643
		33 286			33 286
Mainichi Shimbun, Japan					
Annual programme		24 812			24 812
Emergency, Horn of Africa		26 316			26 316
Plan of action, Middle East		15 038			15 038
		66 166			66 166
Manyou Kai, Japan					
Kampuchean returnees		10 156			10 156
		10 156			10 156
Mennonite Central Committee, United States					
Emergency assistance to Bangladesh				76 168	76 168
Other trust funds				347 096	347 096
				423 264	423 264

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Middle East Council of Churches					
Plan of action, Middle East		15 000			15 000
		15 000			15 000
Miscellaneous					
Annual programme		624 399			624 399
Emergency Fund		440			440
Afghan repatriation programme		1 588			1 588
Kampuchean returnees		6 989			6 989
Emergency, Horn of Africa		45 961			45 961
Comprehensive plan of action for Indo-Chinese refugees		200			200
Humanitarian assistance to former Yugoslavia		47 285			47 285
Plan of action, Middle East		19 383			19 383
Emergency assistance to Bangladesh		3 345			3 345
Other trust funds		79		1 486	1 565
		749 669		1 486	751 155
National Horse Racing Foundation, Japan					
Plan of action, Middle East		1 000 000			1 000 000
		1 000 000			1 000 000
NATO Music Festival					
Annual programme		12 500			12 500
		12 500			12 500
Nihon Chukinto Fujinkai, Japan					
Annual programme		11 719			11 719
		11 719			11 719
Nihon Roodoo Kumiai, Japan					
Kampuchean returnees		150 376			150 376
		150 376			150 376

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Norwegian Refugee Council					
Plan of action, Middle East				176 456	176 456
				176 456	176 456
OXFAM, United Kingdom					
Other trust funds			93 446		93 446
			93 446		93 446
Premiere Medien GmbH, Germany					
Emergency, Horn of Africa		62 500			62 500
		62 500			62 500
Radda Barnen, Sweden					
Comprehensive plan of action for Indo-Chinese refugeess		108 246			108 246
		108 246			108 246
Refugees International, United States					
Annual programme		15 000			15 000
		15 000			15 000
Ricoh Company, Japan					
Other trust funds				3 167	3 167
				3 167	3 167
Rissho Kosei-Kai, Japan					
Comprehensive plan of action for Indo-Chinese refugees		100 000			100 000
		100 000			100 000
Shinwakai, Japan					
Annual programme		8 063			8 063
		8 063			8 063

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Soka Gakkai, Japan					
Annual programme		231 746			231 746
Kampuchean returnees		150 000			150 000
Emergency, Horn of Africa		100 000			100 000
Comprehensive plan of action for Indo-Chinese Refugees		50 000			50 000
Other trust funds		79 365			79 365
		611 111			611 111
Solidarité Liberale Internationale, Belgium					
Other trust funds		25 512			25 512
		25 512			25 512
Sophia University Association, Japan					
Annual programme		8 805			8 805
		8 805			8 805
Soroptimist International, Japan					
Annual programme		53 403			53 403
Emergency, Horn of Africa		8 230			8 230
Humanitarian assistance to former Yugosolavia		8 230			8 230
		69 863			69 863
Splitting Bread Group, Japan					
Annual programme		9 231			9 231
		9 231			9 231
St. Thomas Aquinas Center, United States					
Annual programme		10 000			10 000
		10 000			10 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Stichting Vluchteling, Netherlands					
Annual programme		476 226			476 226
Kampuchean returnees		173 410			173 410
Humanitarian assistance to former Yugoslavia		594 012			594 012
Emergency assistance to Bangladesh		134 409			134 409
		1 378 057			1 378 057
Swedish Club, Switzerland					
Kampuchean returnees		11 679			11 679
		11 679			11 679
Tendaishu, Japan					
Emergency, Horn of Africa		40 323			40 323
		40 323			40 323
The Soros Foundation, United States					
Humanitarian assistance to former Yugoslavia		10 000 000			10 000 000
		10 000 000			10 000 000
Toyohashi Zen I Bank, Japan					
Plan of action, Middle East		8 716			8 716
		8 716			8 716
Tree of Life, Japan					
Annual programme		127 832			127 832
		127 832			127 832
Tuscany region, Italy					
Plan of action, Middle East		82 353			82 353
		82 353			82 353

SCHEDULE 1 (concluded)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
United Nations Association, United Kingdom					
Humanitarian assistance to former Yugoslavia		1 570			1 570
Plan of action, Middle East		6 670			6 670
		8 240			8 240
World Conference Religion Peace, Japan					
Humanitarian assistance to former Yugoslavia		10 400			10 400
		10 400			10 400
24-Hour TV Charity, Japan					
Plan of action, Middle East				883 609	883 609
				883 609	883 609
TOTAL, NON-GOVERNMENTAL/ PRIVATE		23 236 869	636 346	2 655 067	26 528 282
GRAND TOTAL	197 623 436	739 156 687	80 454 735	64 602 270	1 081 837 128

SCHEDULE 2

Status of prior years' outstanding contributions
as at 31 December 1992

(United States dollars)

Donor	Year	Cash	Kind	Total
GOVERNMENTAL				
Angola				
Other trust funds	1989	20 000		20 000
		20 000		20 000
Bahrain				
Other trust funds	1991	5 600		5 600
		5 600		5 600
Belgium				
Other trust funds	1991		731 250	731 250
			731 250	731 250
Benin				
Annual programme	1990	2 000		2 000
Annual programme	1991	2 000		2 000
		4 000		4 000
China				
Annual programme	1991	250 000		250 000
		250 000		250 000
Costa Rica				
Annual programme	1988	2 344		2 344
		2 344		2 344

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Cyprus				
Annual programme	1990	6 631		6 631
		6 631		6 631
Djibouti				
Annual programme	1990	1 000		1 000
Annual programme	1991	1 000		1 000
Annual programme	1989	1 000		1 000
		3 000		3 000
France				
Annual programme	1990	525 600		525 600
Annual programme	1991	1 193 351		1 193 351
Emergency, Horn of Africa	1991	1 350 000		1 350 000
Other trust funds	1991	13 706	2 133 302	2 147 008
		3 082 657	2 133 302	5 215 959
Germany				
Other trust funds	1991	1 077 985		1 077 985
		1 077 985		1 077 985
Holy See				
Annual programme	1989	5 000		5 000
		5 000		5 000
India				
Other trust funds	1990	100 000		100 000
		100 000		100 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Iran (Islamic Republic of)				
Annual programme	1991	44 000		44 000
		44 000		44 000
Italy				
Annual programme	1989	757 576		757 576
Other trust funds	1986		1 713 287	1 713 287
Other trust funds	1989		3 840 000	3 840 000
		757 576	5 553 287	6 310 863
Kuwait				
Other trust funds	1990		348 300	348 300
			348 300	348 300
Lao People's Democratic Republic				
Annual programme	1991	6 000		6 000
		6 000		6 000
Libyan Arab Jamahiriya				
Annual programme	1989	15 000		15 000
		15 000		15 000
Madagascar				
Annual programme	1991	263		263
Annual programme	1988	338		338
Annual programme	1989	316		316
		917		917

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Malaysia				
Annual programme	1989	20 000		20 000
		20 000		20 000
Namibia				
Annual programme	1991	3 559		3 559
		3 559		3 559
Netherlands				
Other trust funds	1990	66 747		66 747
Other trust funds	1991	35 864		35 864
		102 611		102 611
Nicaragua				
Annual programme	1988	833		833
		833		833
Norway				
Plan of action, Middle East	1991		1 574 120	1 574 120
Other trust funds	1991		289 841	289 841
			1 863 961	1 863 961
Republic of Korea				
Plan of action, Middle East	1991	300 000		300 000
		300 000		300 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Senegal				
Annual programme	1991	6 000		6 000
Other trust funds	1991	1 000		1 000
		7 000		7 000
Somalia				
Annual programme	1988	1 176		1 176
Annual programme	1989	1 189		1 189
		2 365		2 365
Spain				
Other trust funds	1990	138 144		138 144
Other trust funds	1991	4 075 515	466 667	4 542 182
		4 213 659	466 667	4 680 326
Sudan				
Annual programme	1990	4 545		4 545
		4 545		4 545
Sweden				
Plan of action, Middle East	1991		5 732 484	5 732 484
			5 732 484	5 732 484
Switzerland				
Annual programme	1989	2 000		2 000
Other trust funds	1991	301 641		301 641
		303 641		303 641

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Syrian Arab Republic				
Annual programme	1988	1 000		1 000
		1 000		1 000
Togo				
Other trust funds	1990	5 000		5 000
		5 000		5 000
United Kingdom of Great Britain and Northern Ireland				
Other trust funds	1990	492 126		492 126
		492 126		492 126
Viet Nam				
Annual programme	1990	1 500		1 500
		1 500		1 500
Former Yugoslavia				
Plan of action, Middle East	1991		225 225	225 225
			225 225	225 225
Zaire				
Annual programme	1988	1 500		1 500
		1 500		1 500
TOTAL, GOVERNMENTAL		10 840 049	17 054 476	27 894 525

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
INTERGOVERNMENTAL				
AGFUND				
Annual programme	1987	120 000		120 000
Other trust funds	1988	600 000		600 000
		720 000		720 000
European Community				
Annual programme	1990	824 436		824 436
Annual programme	1991	1 829 232		1 829 232
Annual programme	1989	1 493 704		1 493 704
Emergency Fund	1991	256 410		256 410
Emergency, Horn of Africa	1991	994 231		994 231
South African repatriation	1991	1 067 617		1 067 617
Plan of action, Middle East	1991		5 121 951	5 121 951
Other trust funds	1990	274 751		274 751
Other trust funds	1991	2 971 134	11 306 311	14 277 445
Other trust funds	1988	95 426		95 426
Other trust funds	1989	302 832		302 832
		10 109 773	16 428 262	26 538 035
The OPEC Fund				
Annual programme	1990	80 000		80 000
		80 000		80 000
United Nations Secretary-General				
Annual programme	1991	263 000		263 000
		263 000		263 000
United Nations Development Programme				
Other trust funds	1989	70 000		70 000
		70 000		70 000
TOTAL, INTERGOVERNMENTAL		11 242 773	16 428 262	27 671 035

SCHEDULE 2 (concluded)

Donor	Year	Cash	Kind	Total
NON-GOVERNMENTAL/PRIVATE				
Norwegian Refugee Council				
Other trust funds	1990		168 179	168 179
			168 179	168 179
TOTAL, NON-GOVERNMENTAL/PRIVATE			168 179	168 179
GRAND TOTAL		22 082 822	33 650 917	55 733 739

SCHEDULE 3

General Programmes 1992

Appropriations and expenditure under the annual programme as at 31 December 1992

(United States dollars)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
AFRICA						
Angola						
Local settlement	159 200			-24 811	131 000	3 389
Repatriation	84 400		2 378 466	-61 400	2 401 466	
Programme support and administration	716 700			-107 742	608 265	693
	960 300		2 378 466	-193 953	3 140 731	4 082
Botswana						
Care and maintenance	252 000				251 672	328
Local settlement	143 000			21 390	163 440	950
Resettlement	8 500				8 343	157
Repatriation	7 000				6 859	141
Programme support and administration	270 400			-3 017	265 334	2 049
	680 900			18 373	695 648	3 625
Burkina Faso						
Care and maintenance	38 700				38 200	500
	38 700				38 200	500
Burundi						
Care and maintenance	327 200			10 300	330 069	7 431
Local settlement	324 300			18 385	342 185	500
Repatriation			655 344		655 344	
Programme support and administration	202 400			50 619	253 019	
	853 900		655 344	79 304	1 580 617	7 931
Cameroon						
Care and maintenance	165 500			66 811	232 311	
Local settlement	188 900			97 974	286 874	
Repatriation	102 900			64 779	167 679	
Programme support and administration	404 500			-36 365	368 135	
	861 800			193 199	1 054 999	
Central African Republic						
Care and maintenance	1 235 300			86 767	1 298 067	24 000
Local settlement	49 600				49 600	
Repatriation	31 100			4 500	35 600	
	1 316 000			91 267	1 383 267	24 000
Chad						
Care and maintenance			42 380		42 380	
Repatriation			725 986		725 986	
			768 366		768 366	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Congo						
Local settlement	278 800	5 100		55 525	339 423	2
Resettlement	15 100				4 200	10 900
Repatriation	61 500			19 285	80 785	
	355 400	5 100		74 810	424 408	10 902
Côte d'Ivoire						
Care and maintenance	8 100 500			333 758	8 434 258	
Repatriation			210 000		210 000	
	8 100 500		210 000	333 758	8 644 258	
Djibouti						
Care and maintenance	1 424 400			158 372	1 582 327	445
Repatriation	70 000			25 000	95 000	
Programme support and administration	515 200			-63 635	448 801	2 764
	2 009 600			119 737	2 126 128	3 209
Ethiopia						
Care and maintenance	23 102 400			-1 020 708	22 074 733	6 959
Local settlement	728 600	276 490			923 579	81 511
Resettlement	61 800			13 750	75 550	
Repatriation	8 000				4 216	3 784
Programme support and administration	1 328 500			-199 621	1 102 109	26 770
	25 229 300	276 490		-1 206 579	24 180 187	119 024
Gabon						
Local settlement	96 700			4 435	101 135	
	96 700			4 435	101 135	
Ghana						
Care and maintenance	588 000			19 382	594 282	13 100
	588 000			19 382	594 282	13 100
Guinea						
Care and maintenance	16 310 500			27 739	16 337 839	400
Repatriation			121 000		121 000	
	16 310 500		121 000	27 739	16 458 839	400
Guinea-Bissau						
Care and maintenance	193 700			12 000	205 700	
	193 700			12 000	205 700	
Kenya						
Care and maintenance	40 501 300			-3 040 845	37 459 994	461
Local settlement	664 200				663 611	589
Resettlement	205 900			38 216	244 116	
Repatriation			1 879 603		1 879 603	
Programme support and administration	677 500			139 621	817 121	
	42 048 900		1 879 603	-2 863 008	41 064 445	1 050

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Lesotho						
Care and maintenance	35 600				35 200	400
Local settlement	70 100			-13 025	55 829	1 246
Programme support and administration	155 600			298	155 898	
	261 300			-12 727	246 927	1 646
Liberia						
Care and maintenance			30 000		30 000	
Repatriation			1 417 776		1 417 776	
			1 447 776		1 447 776	
Malawi						
Care and maintenance	26 197 400			-1 357 249	24 817 896	22 255
Repatriation	30 000			-14 250	15 750	
Programme support and administration	454 600			-20 049	433 526	1 025
	26 682 000			-1 391 548	25 267 172	23 280
Mali						
Care and maintenance	539 200			-149 100	390 100	
Local settlement	22 000				22 000	
	561 200			-149 100	412 100	
Mozambique						
Care and maintenance	234 100			72 591	296 064	10 627
Repatriation			3 500 000		3 500 000	
Programme support and administration	368 700			-30 570	338 130	
	602 800		3 500 000	42 021	4 134 194	10 627
Namibia						
Care and maintenance	379 900	13 970		20 358	414 228	
	379 900	13 970		20 358	414 228	
Sudan						
Care and maintenance	1 403 100			254 706	1 656 817	989
Local settlement	4 738 600	39		425 424	5 164 062	1
Resettlement	42 900			11 056	53 956	
Repatriation	271 000		811 525	743	1 083 268	
Programme support and administration	1 663 000			348 640	2 011 640	
	8 118 600	39	811 525	1 040 569	9 969 743	990
Swaziland						
Care and maintenance	1 218 200			103 776	1 321 334	642
Local settlement	279 000				271 245	7 755
Resettlement	5 800				1 500	4 300
Programme support and administration	303 900			3 017	306 917	
	1 806 900			106 793	1 900 996	12 697
Togo						
Care and maintenance	125 200				125 200	
	125 200				125 200	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Uganda						
Care and maintenance	171 500			30 168	201 668	
Local settlement	3 051 300	951		495 836	3 511 427	36 660
Repatriation			195 400		195 400	
Programme support and administration	582 700			92 570	675 270	
	3 805 500	951	195 400	618 574	4 583 765	36 660
United Republic of Tanzania						
Care and maintenance	719 600			-35 810	581 604	102 186
Local settlement	438 100			38 933	464 063	12 970
Repatriation	4 000		549 345	3 000	556 345	
Programme support and administration	545 400			46 099	591 499	
	1 707 100		549 345	52 222	2 193 511	115 156
Niger						
Care and maintenance			118 200		118 200	
			118 200		118 200	
Nigeria						
Care and maintenance	423 300			142 597	565 897	
Local settlement	20 800				20 800	
Programme support and administration	165 900			4 307	170 207	
	610 000			146 904	756 904	
Rwanda						
Care and maintenance	302 200			-18 485	275 000	8 715
Local settlement	635 100	98 970		6 429	739 274	1 225
Repatriation	39 700			21 500	61 194	6
Programme support and administration	288 800			61 120	349 920	
	1 265 800	98 970		70 564	1 425 388	9 946
Senegal						
Care and maintenance	866 400			-4 560	831 757	30 083
Local settlement	1 696 100	11 583		500 906	2 208 492	97
Resettlement	184 400			13 025	197 425	
Programme support and administration	770 200			93 050	863 250	
	3 517 100	11 583		602 421	4 100 924	30 180
Sierra Leone						
Care and maintenance	1 321 000			-16 581	1 295 599	8 820
Repatriation			612 300		612 300	
	1 321 000		612 300	-16 581	1 907 899	8 820
Somalia						
Care and maintenance	608 400			316 282	924 682	
Local settlement		12 561			12 561	
Programme support and administration	92 200			245 254	337 454	
	700 600	12 561		561 536	1 274 697	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
West Africa						
Care and maintenance	295 600				247 000	48 600
Resettlement	23 000				23 000	
Repatriation	148 700				90 000	58 700
	467 300				360 000	107 300
Zaire						
Care and maintenance	2 585 800			-296 931	2 268 605	20 264
Local settlement	1 752 500			315 109	2 055 890	11 719
Resettlement	12 000			-6 000	6 000	
Repatriation	71 200				71 200	
Programme support and administration	935 800			467 526	1 403 326	
	5 357 300			479 704	5 805 021	31 983
Zambia						
Care and maintenance	476 100			16 903	403 403	89 600
Local settlement	1 639 200			213 695	1 741 390	111 505
Resettlement	6 700				5 000	1 700
Repatriation	66 800				50 000	16 800
Programme support and administration	486 400			180 405	666 805	
	2 675 200			411 003	2 866 598	219 605
Zimbabwe						
Care and maintenance	4 699 700	878 298		49 124	5 606 625	20 497
Repatriation	10 000				4 300	5 700
Programme support and administration	255 800			75 213	311 013	20 000
	4 965 500	878 298		124 337	5 921 938	46 197
REGIONAL TOTAL	164 574 500	1 297 962	13 247 325	-582 486	177 694 391	842 910
EAST AND SOUTH-EAST ASIA AND OCEANIA						
Australia						
Care and maintenance	12 800				12 800	
Programme support and administration	572 600			-84 588	488 012	
	585 400			-84 588	500 812	
Bangladesh						
Care and maintenance	134 000			18 640	115 840	36 800
	134 000			18 640	115 840	36 800
China						
Care and maintenance	381 800			-165 000	216 400	400
Local settlement	3 000 000				3 000 000	
Programme support and administration	301 500			98 358	399 858	
	3 683 300			-66 642	3 616 258	400
Hong Kong						
Care and maintenance	4 131 200				4 126 381	4 819
Resettlement	355 800				355 800	
Programme support and administration	487 800			55 293	543 093	
	4 974 800			55 293	5 025 274	4 819

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
India						
Care and maintenance	2 323 800			-32 700	2 291 100	
Repatriation	110 800		103 321		214 121	
Programme support and administration	241 800			-20 252	221 548	
	2 676 400		103 321	-52 952	2 726 769	
Indonesia						
Care and maintenance	32 100		36 600	191 000	259 700	
Programme support and administration	428 300			-13 770	412 987	1 543
	460 400		36 600	177 230	672 687	1 543
Japan						
Care and maintenance	1 934 400			-100 000	1 834 400	
Programme support and administration	1 588 200			-23 655	1 563 710	835
	3 522 600			-123 655	3 398 110	835
Lao People's Democratic Republic						
Programme support and administration	87 900			21 259	109 159	
	87 900			21 259	109 159	
Malaysia						
Care and maintenance	772 900			-59 250	711 885	1 765
Local settlement	620 100			179 828	791 200	8 728
Programme support and administration	448 400			48 401	496 801	
	1 841 400			168 979	1 999 886	10 493
Nepal						
Care and maintenance	1 900 000	509 400		-126 460	2 282 940	
Programme support and administration	162 400			10 698	173 098	
	2 062 400	509 400		-115 762	2 456 038	
Other countries, Asia						
Resettlement	1 730 500			-91 041	1 639 459	
	1 730 500			-91 041	1 639 459	
Papua New Guinea						
Local settlement	1 014 500				1 001 315	13 185
Repatriation	10 000			10 000	10 000	10 000
Programme support and administration	162 100			-1 007	158 297	2 796
	1 186 600			8 993	1 169 612	25 981
Philippines						
Care and maintenance	157 000			328 332	484 543	789
Local settlement	385 700				381 720	3 980
Resettlement	5 806 200			-26 200	5 764 174	15 826
Programme support and administration	326 800			-45 435	281 365	
	6 675 700			256 697	6 911 802	20 595

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Republic of Korea						
Care and maintenance	202 000			-43 500	157 883	617
	202 000			-43 500	157 883	617
Singapore						
Care and maintenance	290 600			34 750	321 050	4 300
Programme support and administration	274 300			1 679	275 979	
	564 900			36 429	597 029	4 300
Sri Lanka						
Care and maintenance			23 500		23 500	
Programme support and administration	145 500			113 704	259 204	
	145 500		23 500	113 704	282 704	
Thailand						
Care and maintenance	12 846 300			-1 460 847	11 243 596	141 857
Resettlement	1 168 200			-145 995	930 281	91 924
Programme support and administration	1 134 300			297 065	1 431 365	
	15 148 800			-1 309 777	13 605 242	233 781
Viet Nam						
Local settlement	320 400	-20		-50 300	250 757	19 323
Resettlement	80 000	5 933			85 933	
Programme support and administration	364 200			11 958	376 158	
	764 600	5 913		-38 342	712 848	19 323
REGIONAL TOTAL	46 447 200	515 313	163 421	-1 069 035	45 697 412	359 487
EUROPE						
Austria						
Local settlement	241 200			-32 585	204 340	4 275
Programme support and administration	492 200			29 841	522 041	
	733 400			-2 744	726 381	4 275
Belgium						
Local settlement	46 100			481	46 581	
Programme support and administration	1 005 300			3 824	1 009 124	
	1 051 400			4 305	1 055 705	
Commonwealth of Independent States						
Care and maintenance			95 820		95 820	
			95 820		95 820	
Czechoslovakia						
Local settlement			88 000		88 000	
			88 000		88 000	
France						
Local settlement	882 100				870 187	11 913
Repatriation	95 000	54 000			149 000	
Programme support and administration	925 300			7 012	932 312	
	1 902 400	54 000		7 012	1 951 499	11 913

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Germany						
Local settlement	702 000			13 274	700 000	15 274
Programme support and administration	1 376 500			-33 666	1 340 324	2 510
	2 078 500			-20 392	2 040 324	17 784
Greece						
Care and maintenance	1 443 000			157 183	1 600 183	
Local settlement	62 700				62 700	
Programme support and administration	61 500			46 022	107 522	
	1 567 200			203 205	1 770 405	
Hungary						
Care and maintenance			45 800		45 800	
Local settlement	400 000			10 714	410 714	
Programme support and administration	132 900			77 326	210 226	
	532 900		45 800	88 040	666 740	
Ireland						
Local settlement	10 000			6 636	16 636	
	10 000			6 636	16 636	
Italy						
Care and maintenance	1 244 400			26 938	1 271 338	
Local settlement	367 100			20 923	388 023	
Resettlement	11 300			-6 837	3 500	963
Programme support and administration	1 357 000			124 387	1 481 387	
	2 979 800			165 411	3 144 248	963
Malta						
Care and maintenance	72 000			25 000	97 000	
	72 000			25 000	97 000	
Netherlands						
Programme support and administration	156 200			5 771	161 971	
	156 200			5 771	161 971	
Other countries, Europe						
Care and maintenance	2 137 800			-606 753	1 528 546	2 501
	2 137 800			-606 753	1 528 546	2 501
Poland						
Local settlement			150 000		150 000	
			150 000		150 000	
Portugal						
Local settlement	311 900			82 817	394 135	582
	311 900			82 817	394 135	582
Romania						
Care and maintenance			247 522		247 522	
			247 522		247 522	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Spain						
Local settlement	448 800			4 159	452 325	634
Repatriation	7 800				5 850	1 950
Programme support and administration	367 700			1 742	369 442	
	824 300			5 901	827 617	2 584
Sweden						
Local settlement	247 700				234 078	13 622
Programme support and administration	586 000			26 726	612 726	
	833 700			26 726	846 804	13 622
Switzerland						
Local settlement	535 800			-13 813	521 987	
	535 800			-13 813	521 987	
Turkey						
Care and maintenance	1 467 300			121 994	1 589 294	
Local settlement	29 200				25 786	3 414
Resettlement	356 700			34 049	382 378	8 371
Programme support and administration	358 000			113 063	471 063	
	2 211 200			269 106	2 468 521	11 785
United Kingdom						
Local settlement	449 300			-4 159	410 405	34 736
Repatriation	100 000				100 000	
Programme support and administration	750 200			69 700	819 900	
	1 299 500			65 541	1 330 305	34 736
Former Yugoslavia						
Care and maintenance	1 700 000			-290 739	1 400 000	9 261
Resettlement	252 100	12 150		-79 263	177 348	7 639
Programme support and administration	370 100			19 005	389 105	
	2 322 200	12 150		-350 997	1 966 453	16 900
REGIONAL TOTAL	21 560 200	66 150	627 142	-39 228	22 096 619	117 645
AMERICAS						
Argentina						
Local settlement	671 200			6 370	655 846	21 724
Repatriation	180 000				180 000	
Programme support and administration	487 500			-39 115	448 385	
	1 338 700			-32 745	1 284 231	21 724
Belize						
Local settlement	1 099 900	40 000		-30 647	1 053 119	56 134
Programme support and administration	89 200			-31 804	57 396	
	1 189 100	40 000		-62 451	1 110 515	56 134
Bolivia						
Care and maintenance	150 000				150 000	
	150 000				150 000	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Brazil						
Care and maintenance	88 000				76 758	11 242
Programme support and administration	228 500			-21 235	207 265	
	316 500			-21 235	284 023	11 242
Canada						
Local settlement	420 300				420 300	
Programme support and administration	482 900			55 964	538 864	
	903 200			55 964	959 164	
Chile						
Care and maintenance	162 700			-6 930	152 228	3 542
Programme support and administration	201 700			-12 858	188 842	
	364 400			-19 788	341 070	3 542
Colombia						
Care and maintenance	30 800				27 500	3 300
	30 800				27 500	3 300
Costa Rica						
Local settlement	1 733 200			70 836	1 715 052	88 984
Repatriation	250 000			2 600	248 619	3 981
Programme support and administration	686 800			21 525	705 614	2 711
	2 670 000			94 961	2 669 285	95 676
Cuba						
Care and maintenance			726 500		726 500	
			726 500		726 500	
Ecuador						
Care and maintenance	86 000			5 007	91 007	
	86 000			5 007	91 007	
El Salvador						
Repatriation			320 694		320 694	
			320 694		320 694	
Guatemala						
Care and maintenance	204 500			4 152	208 352	300
Repatriation	99 000	15 000		-28 400	76 833	8 767
Programme support and administration	30 800				26 903	3 897
	334 300	15 000		-24 248	312 088	12 964
Haiti						
Repatriation			359 935		359 935	
			359 935		359 935	
Honduras						
Repatriation	885 700			71 994	957 694	
Programme support and administration	197 800			22 313	220 113	
	1 083 500			94 307	1 177 807	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Latin America - North-western						
Care and maintenance	20 000				15 000	5 000
Repatriation	236 400	244 700			481 099	1
	256 400	244 700			496 099	5 001
Latin America - Northern						
Local settlement	176 800			90 000	266 800	
Repatriation	552 100	19 016		37 198	588 687	19 627
	728 900	19 016		127 198	855 487	19 627
Latin America - Southern						
Repatriation	45 000				45 000	
	45 000				45 000	
Mexico						
Care and maintenance	1 896 400	15 849		459 766	2 372 015	
Local settlement	3 991 600			138 353	4 129 923	30
Resettlement	7 200			-1 450	5 750	
Repatriation	339 100			-94 175	225 100	19 825
Programme support and administration	1 055 900			-23 518	1 030 007	2 375
	7 290 200	15 849		478 976	7 762 795	22 230
Nicaragua						
Repatriation	306 800			14 000	320 800	
Programme support and administration	330 800			-55 964	250 886	23 950
	637 600			-41 964	571 686	23 950
Panama						
Local settlement	202 200				202 200	
	202 200				202 200	
Paraguay						
Care and maintenance	17 500				17 500	
	17 500				17 500	
Peru						
Care and maintenance	78 000				78 000	
	78 000				78 000	
United States of America						
Local settlement	704 700	35 600			739 363	937
Resettlement	113 400				74 663	38 737
Programme support and administration	801 200			95 653	896 853	
	1 619 300	35 600		95 653	1 710 879	39 674
Uruguay						
Care and maintenance	120 000			5 000	125 000	
	120 000			5 000	125 000	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Venezuela						
Care and maintenance	58 000			3 325	61 325	
Programme support and administration	678 200			-10 960	666 646	594
	736 200			-7 635	727 971	594
REGIONAL TOTAL	20 197 800	370 165	1 407 129	747 000	22 406 436	315 658
MIDDLE EAST AND SOUTH-WEST ASIA						
Afghanistan						
Care and maintenance	34 500				34 500	
	34 500				34 500	
Algeria						
Care and maintenance	3 542 400			-57 700	3 479 619	5 081
Programme support and administration	246 700			103 076	349 776	
	3 789 100			45 376	3 829 395	5 081
Cyprus						
Care and maintenance	70 000				60 350	9 650
	70 000				60 350	9 650
Egypt						
Care and maintenance	330 000				330 000	
Local settlement	302 700			1 717	304 417	
Resettlement	29 900				29 900	
Programme support and administration	675 200			-93 927	580 107	1 166
	1 337 800			-92 210	1 244 424	1 166
Iran (Islamic Republic of)						
Care and maintenance	350 000				350 000	
Local settlement	12 823 300			460 100	13 164 300	119 100
Programme support and administration	572 700			91 292	663 992	
	13 746 000			551 392	14 178 292	119 100
Iraq						
Care and maintenance	976 800			-527 217	423 152	26 431
	976 800			-527 217	423 152	26 431
Lebanon						
Local settlement				75 700	63 789	11 911
Programme support and administration	214 400			38 268	252 668	
	214 400			113 968	316 457	11 911
Libyan Arab Jamahiriya						
Care and maintenance	675 000	37 200			708 984	3 216
Repatriation			23 309		23 309	
	675 000	37 200	23 309		732 293	3 216
Mauritania						
Care and maintenance			4 971 322		4 971 322	
			4 971 322		4 971 322	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriation	Transfers from/between Programme reserve	Transfers from/between Overall allocation	Appropriation	Expenditure	Unobligated balance
Middle East						
Care and maintenance	381 700			-8 500	300 500	22 700
Local settlement	292 800			-64 300	193 500	35 000
Resettlement	50 800			-2 900	38 100	9 800
	675 300			-75 700	532 100	67 500
Morocco						
Care and maintenance	57 700				57 700	
Local settlement	22 300				22 300	
	80 000				80 000	
Pakistan						
Care and maintenance	24 086 100	11 243		-256 878	23 780 493	59 972
Resettlement	112 200			4 778	116 978	
Programme support and administration	1 712 600			272 236	1 984 836	
	25 910 900	11 243		20 136	25 882 307	59 972
Syrian Arab Republic						
Repatriation			94 000		94 000	
			94 000		94 000	
Tunisia						
Local settlement	89 800				70 428	19 372
	89 800				70 428	19 372
United Arab Emirates						
Care and maintenance	50 000			12 000	62 000	
	50 000			12 000	62 000	
Yemen						
Care and maintenance	1 541 400	316 000		56 000	1 837 800	75 600
Local settlement	763 800	809 000		-168 137	1 350 263	54 400
Repatriation			92 600		92 600	
	2 305 200	1 125 000	92 600	-112 137	3 280 663	130 000
REGIONAL TOTAL	49 954 800	1 173 443	5 181 231	-64 392	55 791 683	453 399
OVERALL ALLOCATIONS						
Care and maintenance	15 509 300	1 211 300	-6 337 644	868 755	10 949 929	301 782
Emergency assistance	310 100	7 000			281 177	35 923
Local settlement	2 635 000	228 000	-238 000	-62 196	2 534 304	28 500
Programme reserve	7 000 000	-6 955 015				44 985
Resettlement	808 300	150 000		191 494	1 149 744	50
Repatriation	15 425 000	60 000	-14 050 604		455 000	979 396
Programme support and administration	22 020 800	1 875 682		10 088	23 877 408	29 162
REGIONAL TOTAL	63 708 500	-3 423 033	-20 626 248	1 008 141	39 247 562	1 419 798
TOTAL, ANNUAL PROGRAMME	366 443 000				362 934 103	3 508 897

SCHEDULE 3 (concluded)

Appropriation and expenditure under the Emergency Fund
as at 31 December 1992

(United States dollars)

	Appropriation	Transfer	Expenditure	Unobligated balance
Burkina Faso		402 370	402 370	
Congo		353 800	353 800	
Ethiopia		600 000	600 000	
Kenya		2 500 000	2 500 000	
Liberia		2 545 330	2 545 330	
Uganda		756 481	755 000	1 481
Zimbabwe		1 995 500	1 545 500	450 000
REGIONAL TOTAL		9 153 481	8 702 000	451 481
China		150 000	150 000	
Nepal		3 392 640	3 392 640	
REGIONAL TOTAL		3 542 640	3 542 640	
Commonwealth of Independent States		1 500 000	1 478 904	21 096
Turkey		545 400	545 400	
REGIONAL TOTAL		2 045 400	2 024 304	21 096
Dominican Republic		779 000	718 476	60 524
Haiti		178 000	128 461	49 539
REGIONAL TOTAL		957 000	846 937	110 063
Yemen		3 793 800	3 793 800	
REGIONAL TOTAL		3 793 800	3 793 800	
OVERALL ALLOCATIONS	20 000 000	(19 492 321)	275 000	232 679
REGIONAL TOTAL	20 000 000	(19 492 321)	275 000	232 679
TOTAL, EMERGENCY FUND	20 000 000		19 184 681	815 319

SCHEDULE 4

Special accounts

Funds allocated and expenditure in 1992

(United States dollars)

Fund by country	Funds allocated	Expenditure	Unobligated balance
Education account			
Algeria	27 000	27 000	
Argentina	14 200	14 200	
Bangladesh	25 600	25 600	
Benin	19 600	19 600	
Botswana	113 600	110 957	2 643
Brazil	25 000	25 000	
Burkina Faso	32 400	32 400	
Burundi	114 200	100 000	14 200
Cameroon	80 300	80 300	
Central African Republic	66 600	66 600	
Colombia	1 400	1 400	
Congo	225 469	225 469	
Costa Rica	17 847	10 342	7 505
Dominican Republic	3 232	3 232	
Egypt	116 300	110 556	5 744
Ethiopia	133 462	133 462	
Gabon	34 690	34 690	
Ghana	80 800	69 000	11 800
Guinea	3 350	3 350	
India	17 000	17 000	
Kenya	37 895	37 895	
Latin America			
North-western	15 368	11 609	3 759
Southern	85 800	85 800	
Lesotho	181 631	119 164	62 467
Mali	55 700	55 700	
Mexico	96 013	53 760	42 253
Middle East	68 500	39 750	28 750
Morocco	73 300	73 300	
Niger	21 750	21 750	
Nigeria	13 100	13 100	
Overall allocations	181 730	80 000	101 730
Pakistan	78 744	77 280	1 464
Panama	6 700	6 700	
Papua New Guinea	24 740	24 740	
Rwanda	272 800	260 000	12 800
Senegal	221 200	221 200	
Sierra Leone	154 200	154 200	
Sudan	142 782	91 686	51 096

SCHEDULE 4 (concluded)

Fund by country	Funds allocated	Expenditure	Unobligated balance
Swaziland	54 200	54 200	
Togo	47 900	47 900	
Tunisia	34 000	20 000	14 000
Uganda	37 037	27 555	9 482
United Republic of Tanzania	39 000	33 700	5 300
Zaire	257 700	257 700	
Zambia	61 000	45 147	15 853
TOTAL, EDUCATION ACCOUNT	3 414 840	3 023 994	390 846
Staff Housing Fund a/	677 028	489 165	187 863

a/ For breakdown by country, see schedule 7.

SCHEDULE 5

Special programmes

Funds available and expenditure in 1992

(United States dollars)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
AFGHAN REPATRIATION PROGRAMME				
Aghanistan				
Repatriation		11 036 580		
	14 082 969	11 036 580		3 046 389
Iran (Islamic Republic of)				
Repatriation		4 236 901		
	6 754 444	4 236 901		2 517 543
Overall allocations				
Repatriation		2 972 471		
	35 375 420	2 972 471		
Pakistan				
Repatriation		33 645 777		
	35 375 420	33 645 777		1 729 643
PROGRAMME TOTAL	59 185 304	51 891 729		7 293 575
KAMPUCHEAN RETURNEES				
Cambodia				
Repatriation		39 427 191	61 820	
Programme support and administration		148 930		
	59 828 741	39 576 121	61 820	20 190 800

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Overall allocations				
Repatriation		2 582 457		
	2 582 457	2 582 457		
Thailand				
Repatriation		5 338 876		
	5 369 172	5 338 876		30 296
PROGRAMME TOTAL	67 780 370	47 497 454	61 820	20 221 096
MOZAMBICAN RETURNEES				
Mozambique				
Local settlement		6 241 270		
	9 668 563	6 241 270		3 427 293
Overall allocations				
Repatriation		133 680		
	133 680	133 680		
PROGRAMME TOTAL	9 802 243	6 374 950		3 427 293
EMERGENCY, HORN OF AFRICA				
Ethiopia				
Care and maintenance			35 403	
Repatriation		13 300 000		
	21 042 844	13 300 000	35 403	7 707 441

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Kenya				
Care and maintenance		11 000 000	100 870	
Repatriation		1 170 023		
	14 714 409	12 170 023	100 870	2 443 516
Overall allocations				
Repatriation		7 880 328		
	7 880 328	7 880 328		
Somalia				
Repatriation		6 897 116		
	8 137 137	6 897 116		1 240 021
Sudan				
Repatriation		1 000 000		
	1 722 963	1 000 000		722 963
PROGRAMME TOTAL	53 497 681	41 247 467	136 273	12 113 941
CYPRUS OPERATION				
Cyprus				
Care and maintenance		9 886 570		
Programme support and administration		525 087		
	11 942 581	10 411 657		1 530 924
PROGRAMME TOTAL	11 942 581	10 411 657		1 530 924

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
SOUTH AFRICAN REPATRIATION				
Overall allocations				
Repatriation		58 032		
	58 032	58 032		
Republic of South Africa				
Repatriation		13 732 325	223 948	
	15 369 352	13 732 325	223 948	1 413 079
Zimbabwe				
Repatriation		27 194		
	27 194	27 194		
PROGRAMME TOTAL	15 454 578	13 817 551	223 948	1 413 079
COMPREHENSIVE PROGRAMME FOR INDO-CHINESE REFUGEES				
China				
Repatriation		306 050		
	429 621	306 050		123 571
Hong Kong				
Care and maintenance		12 211 657		
Repatriation		1 560 687		
	18 660 828	13 772 344		4 888 484

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Indonesia				
Care and maintenance		2 977 071		
Repatriation		411 303		
	5 841 593	3 388 374		2 453 219
Japan				
Care and maintenance		637 812		
	996 278	637 812		358 466
Lao People's Democratic Republic				
Care and maintenance		2 922 932		
Programme support and administration		69 817		
	5 347 617	2 992 749		2 354 868
Malaysia				
Care and maintenance		2 975 802		
Repatriation		317 104		
	6 355 502	3 292 906		3 062 596
Overall allocations				
Care and maintenance		3 231 791		
Repatriation		7 109 000		
	12 472 310	10 340 791		2 131 519

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Philippines				
Care and maintenance		1 712 126		
Resettlement		3 026 800		
Repatriation		191 539		
	6 221 170	4 930 465		1 290 705
Singapore				
	246			246
Thailand				
Care and maintenance		3 995 423		
Repatriation		794 611		
	6 516 482	4 790 034		1 726 448
Viet Nam				
Care and maintenance		741 090		
Local settlement		12 856 301		
Repatriation		701 300		
	16 977 158	14 298 691		2 678 467
PROGRAMME TOTAL	79 818 805	58 750 216		21 068 589
HUMANITARIAN ASSISTANCE TO FORMER YUGOSLAVIA				
Hungary				
Care and maintenance		8 996 652		
	8 996 652	8 996 652		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Overall allocations				
Emergency assistance		5 204 334		
	5 204 334	5 204 334		
Former Yugoslavia				
Care and maintenance		167 047 767	30 031 004	
Emergency assistance		12 532 341	85 077 649	
	330 701 837	179 580 108	115 108 653	36 013 076
PROGRAMME TOTAL	344 902 823	193 781 094	115 108 653	36 013 076
PLAN OF ACTION, MIDDLE EAST				
Iran (Islamic Republic of)				
Care and maintenance		277 957		
Emergency assistance			21 286	
	830 215	277 957	21 286	530 972
Iraq				
Care and maintenance			4 558 264	
Emergency assistance		10 814 266		
Repatriation		42 451		
	17 533 882	10 856 717	4 558 264	2 118 901
Jordan				
Emergency assistance		526 065		
	526 065	526 065		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Kuwait				
Care and maintenance		40 000		
Resettlement		272 654		
	312 654	312 654		
Middle East				
Care and maintenance			1 781 052	
Emergency assistance		14 633 208	766 610	
	17 327 335	14 633 208	2 547 662	146 465
Overall allocations				
Emergency assistance		1 938 289		
	1 938 289	1 938 289		
Saudi Arabia				
Emergency assistance		300 000		
	300 000	300 000		
Syrian Arab Republic				
Emergency assistance		1 039 884		
	1 039 884	1 039 884		
Turkey				
Emergency assistance		2 477 405		
	4 837 405	2 477 405		2 360 000
PROGRAMME TOTAL	44 645 729	32 362 179	7 127 212	5 156 338

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
EMERGENCY ASSISTANCE TO BANGLADESH				
Bangladesh				
Emergency assistance		18 062 815	313 557	
	20 209 674	18 062 815	313 557	1 833 302
Overall allocations				
Emergency assistance		1 589 525		
	1 589 525	1 589 525		
PROGRAMME TOTAL	21 799 199	19 652 340	313 557	1 833 302
ANGOLAN REPATRIATION OPERATION				
Angola				
Repatriation		8 661 205		
	17 628 067	8 661 205		8 966 862
Overall allocations				
Repatriation		672 482		
	672 482	672 482		
Zaire				
Repatriation		2 457 748		
	2 457 748	2 457 748		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Zambia				
Repatriation		843 000		
	843 000	843 000		
PROGRAMME TOTAL	21 601 297	12 634 435		8 966 862
OTHER TRUST FUNDS				
Albania				
Emergency assistance		24 448		
	25 000	24 448		552
Algeria				
Care and maintenance		381 038	1 022 737	
	6 720 114	381 038	1 022 737	5 316 339
Angola				
	646 812			646 812
Australia				
Local settlement		415 143		
	583 064	415 143		167 921
Bangladesh				
Care and maintenance			272 160	
	459 419		272 160	187 259

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Belgium				
Local settlement		108 703		
Programme support and administration		45 056		
	384 166	153 759		230 407
Belize				
Local settlement		816 212		
	1 161 517	816 212		345 305
Burundi				
Local settlement		42 219		
	47 816	42 219		5 597
Cambodia				
Repatriation		185 132		
	5 887 272	185 132		5 702 140
Cameroon				
Care and maintenance			19 380	
	19 380		19 380	
Central African Republic				
Care and maintenance			14 522	
	14 522		14 522	

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Chile				
Local settlement		117 354		
	124 138	117 354		6 784
Commonwealth of Independent States				
Emergency assistance		1 000 000		
	1 620 656	1 000 000		620 656
Costa Rica				
Local settlement		3 352 239		
Repatriation		301 265		
	4 675 100	3 653 504		1 021 596
Côte d'Ivoire				
	13 952			13 952
Djibouti				
Care and maintenance		129 074		
	477 520	129 074		348 446
Egypt				
Local settlement		15 396		
	20 396	15 396		5 000

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
El Salvador				
Local settlement		3 226 300		
	3 800 218	3 226 300		573 918
Ethiopia				
Care and maintenance		121 575	6 755 202	
	7 159 775	121 575	6 755 202	282 998
French Guiana				
Repatriation		101 863		
	271 550	101 863		169 687
Germany				
Local settlement		805 381		
	1 067 655	805 381		262 274
Guatemala				
Local settlement		2 842 628		
	3 868 067	2 842 628		1 025 439
Guinea				
	370 156			370 156
Guinea-Bissau				
Care and maintenance			12 681	
	12 681		12 681	

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Haiti				
	34 733			34 733
Honduras				
Local settlement		117 945		
	999 019	117 945		881 074
Hong Kong				
Care and maintenance			27 200	
	27 200		27 200	
Hungary				
	15 085			15 085
Indonesia				
Care and maintenance			6 942	
	6 942		6 942	
Iran (Islamic Republic of)				
Local settlement		2 107 963		
	2 118 331	2 107 963		10 368
Japan				
Care and maintenance			27 385	
	179 214		27 385	151 829

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Kenya				
Care and maintenance		428 450	8 759 816	
	9 311 301	428 450	8 759 816	123 035
Lebanon				
	600 000			600 000
Malawi				
Care and maintenance		2 555 196		
	3 354 742	2 555 196		799 546
Malaysia				
Care and maintenance			274 021	
	274 021		274 021	
Mauritania				
Care and maintenance		373 430	772 120	
	1 156 099	373 430	772 120	10 549
Mexico				
Care and maintenance		756 285		
Local settlement		547 627		
Repatriation		330 720		
	2 959 303	1 634 632		1 324 671

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Morocco				
Repatriation		145 883		
	145 883	145 883		
Mozambique				
	254 849			254 849
Namibia				
	207 798			207 798
Nicaragua				
Local settlement		9 370 879		
	10 799 327	9 370 879		1 428 448
Overall allocations				
Care and maintenance		94 388		
Emergency assistance		565 000		
Junior professional		6 327 874		
Local settlement		4 436 411		
Programme support and administration		362 396		
	33 027 299	11 786 069		21 241 230
Pakistan				
Care and maintenance		144 518	84 000	
	245 387	144 518	84 000	16 869

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Peru				
Care and maintenance		63 500		
	66 690	63 500		3 190
Philippines				
Care and maintenance			13 074	
	13 074		13 074	
Republic of South Africa				
Repatriation		5 000		
	220 000	5 000		215 000
Rwanda				
Care and maintenance			171 503	
Local settlement		16 000		
	404 354	16 000	171 503	216 851
Senegal				
Care and maintenance			12 681	
	12 681		12 681	
Sierra Leone				
	83 092			83 092

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Spain				
Programme support and administration		251 387		
	252 359	251 387		972
Sri Lanka				
Local settlement		1 668 209		
Repatriation		1 789 430		
	7 036 348	3 457 639		3 578 709
Sudan				
Care and maintenance		113 039	1 844 511	
	7 444 291	113 039	1 844 511	5 486 741
Suriname				
Local settlement		1 100 600		
Repatriation		212 130		
	1 786 108	1 312 730		473 378
Thailand				
Care and maintenance		702 810	251 513	
	954 323	702 810	251 513	
Turkey				
Repatriation		2 500 000		
	4 989 866	2 500 000		2 489 866

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Uganda				
Care and maintenance		151 515		
	373 923	151 515		222 408
United Republic of Tanzania				
	8 583			8 583
United States of America				
Local settlement		95 911		
	361 393	95 911		265 482
Yemen				
Care and maintenance		48 148	948 525	
	996 673	48 148	948 525	
Zaire				
Care and maintenance		96 023		
	145 271	96 023		49 248
Zambia				
	15 241			15 241

SCHEDULE 5 (concluded)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1992
		Cash	Kind	
Zimbabwe				
Care and maintenance		1 063 921	512 280	
Emergency assistance		484 000		
	2 804 566	1 547 921	512 280	744 365
PROGRAMME TOTAL	133 116 315	53 057 614	21 802 253	58 256 448
GRAND TOTAL	863 546 925	541 478 686	144 773 716	177 294 523

SCHEDULE 6

Status of prior years' projects - All funds

Obligations liquidated/outstanding as at 31 December 1992

(United States dollars)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
ANNUAL PROGRAMME				
Afghanistan	4 929	2 791	2 138	
Algeria	1 992 271	1 211 717	680 495	100 059
Angola	592 708	74 920	517 788	
Argentina	16 808	5 072	11 736	
Australia	16 835	13 506	3 329	
Austria	15 389	13 393	1 996	
Bangladesh	21 975	20	21 955	
Belgium	9 189	1 866	7 323	
Belize	17 402	4 014	13 388	
Benin	12 580	3 907	8 673	
Botswana	63 332	44 126	19 206	
Brazil	26 914	24 956	1 958	
Burkina Faso	15 110	8 715	6 395	
Burundi	77 283	73 512	3 771	
Cameroon	104 126	72 836	31 290	
Canada	3 496		3 496	
Central African Republic	154 388	140 549	13 839	
Chile	10 128	7 425	2 703	
China	1 013 611	1 001 969	11 642	
Colombia	4 359		4 359	
Congo	39 924	33 653	6 271	
Costa Rica	299 493	233 234	66 259	
Côte d'Ivoire	3 395 656	2 552 832	69 849	772 975
Cyprus	25 289		25 289	
Djibouti	837 029	331 442	505 587	
Ecuador	16 877	16 877		
Egypt	79 816	32 313	47 503	
El Salvador	13 360	11 010	2 350	
Ethiopia	16 105 749	6 740 970	3 864 828	5 499 951
France	109 856	64 523	45 333	
Gabon	19 031	10 259	8 772	
Germany	115 144	51 194	63 950	
Ghana	203 747	28 928	174 819	
Greece	8 683	5 200	3 483	
Guatemala	7 110	6 342	768	
Guinea	3 278 862	2 081 032	887 797	310 033

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
Guinea-Bissau	74 240	35 201		39 039
Honduras	329 155	117 020	212 135	
Hong Kong	184 698	119 479	65 219	
Hungary	7 453	1 479	5 974	
India	470 874	185 060	285 814	
Indonesia	30 383	7 070	23 313	
Iran (Islamic Republic of)	6 627 393	3 858 682	2 630 623	138 088
Iraq	72 031	43 176	28 855	
Ireland	2 707	1 647	1 060	
Italy	112 542	54 545	57 997	
Japan	33 739	30 289	3 450	
Kenya	3 492 105	2 856 746	635 359	
Lao People's Democratic Republic	22 549	891	21 658	
Latin America - North-western	67 587	51 440	16 147	
Latin America - Northern	142 847	78 610	64 237	
Latin America - Southern	8 745	6 650	2 095	
Lebanon	7 733	2 078	5 655	
Lesotho	11 987	1 738	10 249	
Liberia	28 355	13 272	15 083	
Libyan Arab Jamahiriya	213 390	206 779	6 611	
Malawi	7 833 059	3 282 817	4 548 313	1 929
Malaysia	158 500	147 404	11 096	
Mali	425 759	86 504	339 255	
Malta	2 300	2 300		
Mauritania	68 813	5 238	63 575	
Mexico	314 618	176 288	138 330	
Middle East	79 870	3 076	76 794	
Morocco	3 816	1 319	2 497	
Mozambique	18 729	7 092	11 637	
Namibia	6 403	6 403		
Nepal	40 784	5 579	35 205	
Netherlands	7 336	1 664	5 672	
Nicaragua	37 160	18 082	19 078	
Niger	58 088		58 088	
Nigeria	69 896	39 646	30 250	
Other countries, Asia	212 476	147 062	65 414	
Other countries, Europe	108 021	71 601	36 420	
Overall allocations	3 511 802	2 331 882	1 179 920	
Pakistan	2 263 154	1 420 153	827 248	15 753
Panama	2 316	150	2 166	
Papua New Guinea	214 183	172 335	41 848	
Philippines	838 797	828 739	10 058	
Poland	227 565	227 565		
Portugal	23 459	23 459		

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
Republic of Korea	14 384	14 384		
Rwanda	389 193	350 736	38 457	
Senegal	269 614	81 744	187 870	
Sierra Leone	336 697	48 190	288 507	
Singapore	5 315	5 102	213	
Somalia	2 455 606	363 683	1 620 704	471 219
Spain	2 205	731	1 474	
Sri Lanka	3 245	675	2 570	
Sudan	8 498 559	4 713 861	3 782 015	2 683
Swaziland	118 456	33 452	85 004	
Sweden	2 860	2 135	725	
Switzerland	3 206		3 206	
Thailand	1 214 823	649 861	564 962	
Togo	33 763	6 746	27 017	
Turkey	41 841	17 385	24 456	
Uganda	1 024 058	505 684	517 206	1 168
United Arab Emirates	13 792	2 016	11 776	
United Kingdom of Great Britain and Northern Ireland	46 878	38 971	7 907	
United Republic of Tanzania	732 481	593 775	138 706	
United States of America	114 558	102 076	12 482	
Venezuela	15 108	6 520	8 588	
Viet Nam	126 219	120 788	5 431	
West Africa	72 635	6 080	66 555	
Yemen	25 356	3 530	21 826	
Former Yugoslavia	163 412	119 462	43 950	
Zaire	1 633 447	999 687	539 324	94 436
Zambia	569 585	354 099	215 486	
Zimbabwe	146 647	95 971	50 676	
Total	75 269 819	40 820 657	27 001 829	7 447 333
EMERGENCY FUND				
Angola	480 907	476 311	4 596	
Cambodia	30 000		30 000	
Central African Republic	268 038	205 956	6 484	55 598
Cuba	4 979	3 935	1 044	
Djibouti	245 328	46 917	198 411	
Ethiopia	111 619	33 095	78 524	
Honduras	24 644	22 922	1 722	
Italy	14 323		14 323	
Malawi	186 903	99 536	87 367	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
Overall allocations	881 535	503 942	38 975	338 618
Sudan	1 065 832	24 539	678 916	362 377
Uganda	51 811	4 964		46 847
Venezuela	168 655	136 203	32 452	
Yemen	436 800	342 892	93 908	
Former Yugoslavia	996 674	913 895	82 779	
Zaire	834 940	566 072	268 868	
Total	5 802 988	3 381 179	1 618 369	803 440
EDUCATION ACCOUNT				
Algeria	29 062	17 412	11 650	
Argentina	279		279	
Bangladesh	28 307	16 806	11 501	
Botswana	6 226	19	6 207	
Burkina Faso	35 561	29 540	6 021	
Burundi	105 196	105 196		
Cameroon	53 848	47 054	6 794	
Central African Republic	9 722	8 258	1 464	
Colombia	1 565		1 565	
Congo	158 062	158 062		
Costa Rica	475		475	
Côte d'Ivoire	97 483	3 893	93 590	
Dominican Republic	3 189	1 600	1 589	
Egypt	122 786	82 720	40 066	
Ethiopia	67 700	67 700		
Gabon	41 071	25 500	15 571	
Ghana	29 733	7 196	22 537	
Guinea	3 350	986	2 364	
India	60 093	9 235	50 858	
Italy	47 477	16 064	31 413	
Kenya	6 378		6 378	
Latin America - North-western	7 303	3 346	3 957	
Lesotho	6 316	6 316		
Mali	38 817	20 588	18 229	
Mexico	53 526	14 346	39 180	
Middle East	29 284	19 349	9 935	
Morocco	41 108	40 390	718	
Niger	41 124	5 483	35 641	
Nigeria	32 070	9 380	22 690	
Overall allocations	71 121	54 199	16 922	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
Pakistan	69 705	62 355	7 350	
Papua New Guinea	145		145	
Rwanda	131 526	128 972	2 554	
Senegal	131 845	75 127	56 718	
Sudan	185 000	35 571	149 429	
Swaziland	19 491	6 275	13 216	
Togo	28 359	18 550	9 809	
Tunisia	20 513	9 575	10 938	
Uganda	16 480	8 468		8 012
United Republic of Tanzania	870		870	
Zaire	312 987	33 117	279 870	
Zambia	38 600	38 600		
Total	2 183 753	1 187 248	988 493	8 012
STAFF HOUSING FUND				
Total	89 720	53 473	-	36 247
AFGHAN REPATRIATION PROGRAMME				
Afghanistan	277 994	49 854	228 140	
Overall allocations	207 551	108 096	99 455	
Pakistan	189 384	122 269	67 115	
Total	674 929	280 219	394 710	
KAMPUCHEAN RETURNEES				
Cambodia	12 674 338	12 150 861	523 477	
Thailand	517 365	517 365		
Total	13 191 703	12 668 226	523 477	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
MOZAMBICAN RETURNEES				
Mozambique	1 813 702	682 650	1 021 467	109 585
Total	1 813 702	682 650	1 021 467	109 585
EMERGENCY, HORN OF AFRICA				
Ethiopia	9 078 429	5 641 162	1 045 861	2 391 406
Overall allocations	891 565	440 539	451 026	
Somalia	1 738 314	911 528		826 786
Sudan	3 289 585	2 466 526	600 000	223 059
Total	14 997 893	9 459 755	2 096 887	3 441 251
CYPRUS OPERATION				
Cyprus	2 559 070	661 302	1 413 221	484 547
Total	2 559 070	661 302	1 413 221	484 547
SOUTH AFRICAN REPATRIATION				
Lesotho	18 850	1 240	17 610	
Overall allocations	3 142 297	2 288 141	854 156	
Republic of South Africa	4 809 977	4 484 285	325 692	
Swaziland	14 449	3 804	10 645	
United Republic of Tanzania	11 791	9 568		2 223
Zimbabwe	43 489	43 489		
Total	8 040 854	6 830 527	1 208 104	2 223

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
COMPREHENSIVE PLAN OF ACTION FOR INDO-CHINESE REFUGEES				
China	71 333	19 234	52 099	
Hong Kong	2 227 934	189 825	2 038 109	
Indonesia	1 257 656	606 654	651 002	
Japan	288 823	276 200	12 623	
Lao People's Democratic Republic	190 618	54 881	135 737	
Malaysia	1 358 338	346 898	1 011 440	
Overall allocations	2 287 036	1 489 149	797 887	
Philippines	877 500	720 311	157 189	
Thailand	1 517 269	1 036 083	481 186	
Viet Nam	2 198 252	1 981 302	216 950	
Total	12 274 759	6 720 537	5 554 222	
HUMANITARIAN ASSISTANCE TO FORMER YUGOSLAVIA				
Former Yugoslavia	148 262	120 776	27 486	
Total	148 262	120 776	27 486	
PLAN OF ACTION, MIDDLE EAST				
Iran (Islamic Republic of)	14 382 874	3 236 431	7 576 220	3 570 223
Iraq	28 200 985	18 414 923	141 227	9 644 835
Jordan	256 075	34 390	221 685	
Kuwait	77 857		77 857	
Middle East	14 347 398	6 249 272	3 925 088	4 173 038
Overall allocations	638 941	477 525	161 416	
Syrian Arab Republic	104 531	200	104 331	
Turkey	2 804 724	589 053		2 215 671
Total	60 813 385	29 001 794	12 207 824	19 603 767

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
OTHER TRUST FUNDS				
Algeria	5 330 466	1 651 221	35 169	3 644 076
Angola	68 750	68 750		
Australia	42 128	14 994	27 134	
Belgium	86 177	44 682	41 495	
Belize	36 899	32 691	4 208	
Burundi	5 597		5 597	
Cambodia	683 013	379 660	13 512	289 841
Chile	21 753	21 586	167	
China	123 000	123 000		
Costa Rica	673 647	308 768	314 608	50 271
Côte d'Ivoire	488 587		13 952	474 635
Djibouti	100 637	768	429	99 440
El Salvador	236 604	142 033	91 446	3 125
Ethiopia	6 662 408	888 820	822 039	4 951 549
French Guyana	3 798	126	3 672	
Germany	289 916	285 714	4 202	
Guatemala	195 408	3 247	192 161	
Guinea	901 550	465 615	140 059	295 876
Haiti	26 321		26 321	
Honduras	47 019	2 298	44 721	
Iran (Islamic Republic of)	772 445	739 445	33 000	
Kenya	987 055	894 811		92 244
Malawi	15 814 555	11 632 084	165 704	4 016 767
Mexico	456 401	455 158	1 243	
Namibia	37 857	35 044	2 813	
Nicaragua	966 846	560 821	406 025	
Overall allocations	1 850 760	786 234	1 064 526	
Pakistan	4 668 371	3 571 791	17 030	1 079 550
Papua New Guinea	137 500	137 500		
Philippines	11 700	11 700		
Rwanda	1 880		1 880	
Senegal	112 777	111 995	782	
Sierra Leone	25 082	5 484	19 598	
Spain	123 105	59 696	63 409	
Sri Lanka	1 146 093	736 295	409 798	
Sudan	12 500 206	6 033 520	3 080 813	3 385 873
Suriname	32 439	32 439		
Swaziland	40 564	40 564		
Thailand	9 034 636	444 719	24 977	8 564 940
Uganda	858 903	716 735		142 168
United Republic of Tanzania	66 911	66 911		

SCHEDULE 6 (concluded)

Fund by country	Unliquidated obligations 1 January 1992	Payments during 1992	Cancellations during 1992	Unliquidated obligations
United States of America	8 207	480	7 727	
Zaire	1 430 428	1 215 811	32 824	181 793
Zimbabwe	607 352	607 352		
Total	67 715 751	33 330 562	7 113 041	27 272 148
GRAND TOTAL	265 576 588	145 198 905	61 169 130	59 208 553

SCHEDULE 7

Fund for Field Staff housing and basic amenities

Expenditure and income in 1992

(United States dollars)

Country	Expenditure	Income
Angola	3 448	-
Cameroon	7 786	-
Eritrea	3 539	-
Ethiopia	-	17 013
Guinea	29 383	-
Guinea-Bissau	4 500	-
Hong Kong	22 399	-
Lesotho	560	6 183
Malawi	2 321	-
Mozambique	38 280	32 187
Nicaragua	-	1 931
Nigeria	2 486	-
Philippines	4 819	505
Somalia	2 233	-
Sudan	191 301	52 497
Turkey	-	1 288
United Republic of Tanzania	49 862	5 122
Viet Nam	42 899	16 487
Zimbabwe	55 000	247
Others/Headquarters	28 349	1 908
Total	489 165	135 368

SCHEDULE 8

Loans made to or on behalf of refugees

(United States dollars)

	For the year 1992	Cumulative to 31 December 1992	
Total loans made	-	16 362 777	
Adjustments			
Unused funds refunded by implementing agencies	-	(817 068)	
Transferred to the Refugee Committee established with Austrian Ministry of Interior	-	(4 105 721)	
Exchange differences	(2 651)	6 000 012	
			17 440 000
Liquidations			
Repayments	(194 345)	(13 101 616)	
Write offs/conversion into grants	-	(803 765)	
Agencies collection fees and charges	(21 108)	(489 600)	
			(14 394 981)
Total loans outstanding as at 31 December 1992			3 045 019
Of which refundable upon receipt to:			
Implementing agencies for collection fees			(423 241)
Total loans refundable to UNHCR as at 31 December 1992			2 621 778 a/

a/ Breakdown by source of funds:

	$
Major aid programmes	2 621 158
Trust funds	620
	2 621 778

SCHEDULE 9

Investment of funds as at 31 December 1992

(United States dollars)

Banks	Period	Percentage rate per annum	Maturity	Amount	Accrued interest
Notice deposit accounts					
Citibank (Switzerland), Zurich	2 days	2 1/2		30 215 980	
Deutsche Bank, Bonn					
DM 1 000 000	2 days	7 1/2		625 000	
Lloyds Bank, London					
Pounds 1 800 000	2 days	6 1/2		2 727 273	
Générale de Banque, Brussels					
ECU 13 979 257.40	2 days	9		17 258 342	
				50 826 595	
Deposit accounts					
Mitsubishi Bank, London	133 days	3 7/16	4.01.93	5 000 000	61 588
Nordfinanz Bank, Zurich	4 days	4 1/8	4.01.93	5 000 000	
Christiania Bank og Kreditkasse, Oslo					
NOK 69,000,000.—	7 days	12	5.01.93	10 615 385	7 077
Citicorp Banking Corp. St. Helier					
FRF 40,000,000.—	7 days	11	7.01.93	7 407 407	
Mitsubishi Bank, London	136 days	3 7/16	7.01.93	5 000 000	61 588
Bank of Tokyo, London	35 days	4 3/16	7.01.93	5 000 000	16 285
Bank of Tokyo, London	35 days	4 3/16	7.01.93	5 000 000	16 285
Société de Banque Suisse, Geneva	35 days	4	7.01.93	5 000 000	15 555
Banque Scandinave en Suisse, Geneva	125 days	3 7/16	11.01.93	5 000 000	54 427
Banque Worms, Paris	63 days	3 1/2	11.01.93	5 000 000	25 278
Banque Worms, Paris	63 days	3 1/2	11.01.93	5 000 000	25 278
Nordfinanz Bank, Zurich	63 days	3 1/2	11.01.93	5 000 000	25 278
Tokai Bank, London	63 days	3 19/32	11.01.93	5 000 000	25 955
Tokai Bank, London	63 days	3 19/32	11.01.93	5 000 000	25 955
Bank of Tokyo, London	127 days	3 7/16	13.01.93	5 000 000	54 427
Istituto Bancario San Paolo di Torino	31 days	3 3/4	14.01.93	5 000 000	8 854
Banca Nazionale del Lavoro, London	121 days	3 3/32	15.01.93	5 000 000	45 547
Deutsche Girozentrale, Luxembourg	125 days	3 1/16	19.01.93	5 000 000	45 087
Commonwealth Bank of Australia, London	63 days	3 5/8	19.01.93	5 000 000	22 153
Banque Paribas, Geneva	62 days	3 13/16	19.01.93	10 000 000	45 538
Credit Suisse, Geneva	126 days	3 1/16	20.01.93	5 000 000	45 087
Banque Scandinave en Suisse, Geneva	128 days	3 1/16	22.01.93	5 000 000	45 087
Credit Suisse, Geneva	125 days	3 3/16	26.01.93	5 000 000	43 828
Chase Manhattan Bank, Paris	127 days	3 1/4	28.01.93	5 000 000	44 687

SCHEDULE 9 (continued)

Banks	Period	Percentage rate per annum	Maturity	Amount	Accrued interest
Svenska Handelsbanken, Stockholm	126 days	3 5/16	29.01.93	5 000 000	44 627
Bank Austria, Vienna	60 days	3 13/16	29.01.93	5 000 000	16 415
Sakura Bank, London	60 days	3 7/8	29.01.93	10 000 000	33 368
Skandinaviska Enskilda Banken, London	60 days	3 15/16	29.01.93	10 000 000	33 906
ABN AMRO Bank, Amsterdam	60 days	3.80	29.01.93	5 000 000	16 361
Chemical Bank, London	60 days	3 13/16	29.01.93	10 000 000	32 830
Den Norske Bank, Luxembourg	125 days	3 1/4	2.02.93	5 000 000	41 528
Banca di Roma, London	127 days	3 3/16	4.02.93	5 000 000	40 729
ANZ Bank, London	131 days	3 3/16	8.02.93	5 000 000	40 729
Mitsubishi Bank, London	92 days	3 9/16	9.02.93	10 000 000	51 458
Unibank A/S, Copenhagen	92 days	3 1/2	9.02.93	5 000 000	25 278
Unibank A/S, Copenhagen	92 days	3 1/2	9.02.93	5 000 000	25 278
Banca Nazionale del Lavoro, London	92 days	3 1/2	9.02.93	5 000 000	25 278
Den Norske Bank, Luxembourg	92 days	3 1/2	9.02.93	5 000 000	25 278
Deutsche Girozentrale, Luxembourg	132 days	3 3/16	10.02.93	5 000 000	40 286
Banca di Roma, London	81 days	3 3/4	12.02.93	5 000 000	19 791
Lloyds Bank, London	50 days	3 5/16	19.02.93	5 000 000	
Bayerische Landesbank, London	57 days	3 5/16	26.02.93	5 000 000	
ANZ Bank, London	90 days	3 13/16	04.03.93	5 000 000	14 297
Bank Austria, London	90 days	3 3/4	08.03.93	5 000 000	11 979
Chemical Bank, London	90 days	3 5/8	10.03.93	5 000 000	10 573
Skandinaviska Enskilda Bk., London	91 days	3 5/8	15.03.93	5 000 000	8 559
Chase Manhattan Bank, Paris	90 days	3 7/16	15.03.93	5 000 000	7 639
Canadian Imperial Bank, London	90 days	3 1/2	16.03.93	5 000 000	7 292
Générale de Banque, Brussels	90 days	3 1/2	16.03.93	5 000 000	7 292
Canadian Imperial Bank, London	90 days	3 5/16	29.03.93	5 000 000	920
Lloyds Bank, London	90 days	3 5/16	31.03.93	5 000 000	
Bayerische Landesbank, London	90 days	3 5/16	31.03.93	5 000 000	
				293 022 792	1 342 535

SCHEDULE 9 (concluded)

Cash investments 1988-1992

(Thousands of United States dollars)

	1988	1989	1990	1991	1992
Cash investments on 31 December					
Current accounts	13 782	3 752	7 412	15 048	18 630
48-hour accounts	21 695	12 655	25 258	37 977	50 827
Deposit accounts	33 528	23 988	131 417	229 603	293 023
	69 005	40 395	164 087	282 628	362 480
Average in hand during year					
In current accounts	13 782	10 496	10 250	14 922	31 829
Invested (48-hour and deposit accounts)	80 179	37 331	67 950	189 657	264 112
	93 961	47 827	78 200	204 579	295 941
Interest earned					
On current accounts	363	572	459	551	1 554
On invested funds	5 494	3 304	5 585	11 764	11 351
	5 857	3 876	6 044	12 315	12 905
Average rate of interest earned (percentage)					
On funds in hand and bank	6.23	8.10	7.73	6.02	4.36
On invested funds	6.85	8.85	8.22	6.20	4.30

a/ The amount of $12,304 thousand shown on statement II under "Other income" is made up as follows:

	$
Interest earned	12 905 364
Exchange differences and bank charges	(600 951)
	12 304 413

APPENDIX

Contributions to "other trust funds" in 1992

(Breakdown by donor/purpose exceeding $500,000) as at 31 December 1992

(United States dollars)

Country / Purpose	Cash	Kind	Total
Australia			
JPOS* and staff	126 699		
Protection Officer	561 492		
Intergovernmental consultations	75 762		
Sri Lankan returnees	187 970		
Anti-piracy	38 168		
	990 091		990 091
Austria			
JPOS and staff	203 851		
Intergovernmental consultations	40 000		
Mozambicans in Zimbabwe	438 596		
	682 447		682 447
Belgium			
JPOS and staff	510 179		
Intergovernmental consultations	80 000		
Fund-raising activities	13 140		
Staff Branch Office, Bruxelles	212 906		
Surinamese in French Guiana	151 515		
Surinamese returnees	151 515		
	1 119 255		1 119 255

* Junior Professional Officers Scheme.

APPENDIX (continued)

Country / Purpose	Cash	Kind	Total
Canada			
JPOS and staff	161 290		
Intergovernmental consultations	37 288		
Sri Lankan returnees	416 667		
Multinational people-oriented planning	251 695		
Guatemalan returnees	254 237		
Women refugees	250 000		
	1 371 177		1 371 177
Denmark			
JPOS and staff	1 324 255		
Intergovernmental consultations	33 000		
Micro-credit project, Belize	345 844		
Document project in El Salvadore	450 000		
Guatemalan returnees	381 283		
Sri Lankan returnees	483 092		
	3 017 474		3 017 474
Finland			
JPOS and staff	480 590		
Solution-oriented activities	338 755		
Chilean returnees	119 818		
Liaison officer, New York	181 400		
Assistance in Malawi	752 035		
CIREFCA activities	705 882		
Uganda	151 515		
Drought emergency in Zimbabwe	463 072		
High-protein biscuits, Kenya		172 810	
	3 193 067	172 810	3 365 877

APPENDIX (continued)

Country / Purpose	Cash	Kind	Total
France			
JPOS and staff	582 329		
Sri Lankan returnees	105 374		
Returnees from French Guiana	526 870		
CIREFCA activities	210 748		
Senior fund-raising officer	158 061		
Yet to be determined by donor	474 183		
Fund-raising activities	20 763		
Transport costs, Algeria	6 992		
Food for Cameroon		19 380	
School material, Central African Republic		3 669	
Transport of UNHCR material		48 077	
	2 085 320	71 126	2 156 446
Germany			
JPOS and staff	229 151		
Intergovernmental consultations	83 392		
Scholarships for refugee students	903 614		
Roads and forestry projects, Malawi	980 318		
Vehicles for Sudan		370 895	
Vehicles for Ethiopia		6 755 202	
	2 196 475	7 126 097	9 322 572
Italy			
JPOS and staff	431 655		
Sri Lankan returnees	143 885		
	575 540		575 540
Japan			
JPOS and staff	1 196 830		
Simple transfers, Thailand	315 513		
CIREFCA activities	119 447		
Relief Cambodian refugees and displaced persons	5 847 341		
Repatriation officer, Cambodia	188 350		
Assessment mission to South Africa	200 000		
	7 867 481		7 867 481

APPENDIX (continued)

Country / Purpose	Cash	Kind	Total
Morocco			
Food for Kenya		728 781	
		728 781	728 781
Netherlands			
JPOS and staff	739 000		
Surinamese returnees	138 665		
Sri Lankan returnees	281 603		
Educational activities, Costa Rica	289 977		
	1 449 245		1 449 245
Norway			
JPOS and staff	124 112		
Intergovernmental consultations	40 000		
Guatemalan returnees	300 000		
Protection East and Central Europe	77 400		
CIREFCA activities	684 615		
Refugee children coordinator	238 000		
Sri Lankan returnees	314 154		
Rubb Halls for Kenya		487 761	
	1 778 281	487 761	2 266 042
Oman			
Dry dates for Kenya		2 732 030	
Dry dates for Kenya		468 174	
		3 200 204	3 200 204

APPENDIX (continued)

Country / Purpose	Cash	Kind	Total
Sweden			
JPOS and staff	797 533		
Intergovernmental consultations	39 167		
CIREFCA activities	2 940 076		
Guatemalan returnees	1 166 667		
Research projects	134 966		
Sri Lankan returnees	584 225		
Emergency preparedness	200 000		
Drought emergency for Mozambicans in Zimbabwe	778 967		
	6 641 601		6 641 601
Switzerland			
JPOS and staff	127 940		
Research project	52 593		
CIREFCA activities	671 141		
Sri Lankan returnees	714 286		
Refugees and displaced persons in Armenia and Azerbaijan	340 136		
Support water sector for Mozambicans in Malawi	1 012 472		
Food for Mauritania	321 564		
Food for Angola	452 326		
Transport cost, Algeria	6 711		
Anti-piracy	201 342		
Milk powder for Kenya		519 995	
Wheat soya milk for Kenya		1 167 883	
Tents for Rwanda		134 228	
Infant milk for Algeria		208 054	
Rice for Malaysia		267 361	
	3 900 511	2 297 521	6 198 032
United Kingdom of Great Britain and Northern Ireland			
JPOS and staff	80 185		
Sri Lanka returnees	478 927		
Intergovernmental consultations	80 000		
Refugees and displaced persons in Armenia and Azerbaijan	303 030		
	942 142		942 142

APPENDIX (continued)

Country / Purpose	Cash	Kind	Total
United States of America			
JPOS and staff	450 500		
CIREFCA activities	2 333 000		
Guatemalan returnees	975 000		
Sri Lankan returnees	1 000 000		
	4 758 500		4 758 500
UNDP			
CIREFCA activities	963 514		
	963 514		963 514
EEC			
Laotian returnees	25 195		
Fund-raising activities	13 148		
Guatemalan returnees	628 574		
Surinamese returnees	617 284		
CIREFCA activities	10 727 146		
Warehouses for food, Sudan	23 228		
Warehouses for food, Djibouti	131 841		
Warehouses for food, Sierra Leone	63 494		
South Khorasan Inc. Generator Project	1 074 243		
Sri Lankan returnees	1 481 481		
Food and transport for Algeria	367 683		
Food and transport for Bangladesh	187 259		
Food and transport for Guinea	181 560		
Transport costs for food, Yemen	48 148		
Transport costs for food, Sudan	27 930		
Transport costs for food, Mauritania	62 415		
Transport costs for food, Rwanda	800		
Transport costs for food, Kenya	82 194		
Food for eastern Sudan		910 460	
Food for Bangladesh		272 160	
Food for Kenya		1 356 374	
Food for Rwanda		37 275	
Food for Sudan		563 156	
Food for Mauritania		678 674	
Food for Thailand		180 000	
Food for Algeria		814 683	
Food for Zimbabwe		512 280	
Food for Yemen		374 076	
	15 743 623	5 699 138	21 442 761

APPENDIX (concluded)

Country / Purpose	Cash	Kind	Total
Japan Committee for Refugee Relief			
Yet to be determined by donor	6 776 005		
	6 776 005		6 776 005
Bagedo Trading Corporation			
Material and equipment for Kenya		522 950	
		522 950	522 950
Canadian Baptist Federation			
Food for Kenya		704 186	
		704 186	704 186
TOTAL "Other trust funds" exceeding $500,000	66 051 749	21 010 574	87 062 323
MISCELLANEOUS DONORS			
Contributions less than $500,000	456 629	791 679	1 248 308
TOTAL "Other trust funds" per schedule 1	66 508 378	21 802 253	88 310 631

IV. SUMMARY OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Basis of accounting

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees.

2. The accounts of the UNHCR voluntary funds cover the calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.

3. Funds at the disposal of the High Commissioner for the purposes falling outside the Annual Programme and Emergency Fund are recorded as trust funds, reserves or special accounts as may be appropriate in accordance with the Financial Rules.

4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1992 for the 1993 general programmes) are recorded as income in 1992, even if they concern programmes whose budgetary period extends into 1993, and therefore may be partially obligated in 1992. The term "expenditure" designates total obligations incurred up to 31 December 1992, whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1992 but for projects commencing in 1993 are not included in 1992 expenditure.

Contributions

6. Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year. Pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records.

Translation of currency

7. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and sundry accounts receivable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited/credited to the General Fund.

Fixed assets

8. Non-expendable property purchased with UNHCR voluntary funds and ownership of which remains vested in UNHCR, is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories; the book values at 31 December 1992 of non-expendable property held for administrative purposes was $47,312,261.84.

Investments

9. Short-term investments of monies not immediately required are made in accordance with financial rule 9.1 and a report on such investments is included in the annual accounts (schedule 9). Income from investments is credited to the General Fund as provided for in financial rule 9.3.

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